Form (2)

261-F
17-2-2016

THE REPUBLIC OF THE UNION OF MYANMAR

The Myanmar Investment Commission

PERMIT

Permit No. 1083/2016 Date 17th February 2016

This Permit is issued by the Myanmar Investment Commission according to the section 13, sub-section (b) of the Republic of the Union of Myanmar Foreign Investment Law-

(a) Name of Investor/Promoter MR. HOON JAE LEE

(b) Citizenship KOREAN

(c) Address 1013-DONG 1005-HO, TAEGANG APT., GONNEUNG 2-DONG, NOWON-GU, SEOUL, REPUBLIC OF KOREA

(d) Name and Address of Principal Organization LG INTERNATIONAL CORPORATION, (YEOUIDO-DONG) 128, YEOUIDO-RO, YOUNGDUNGPO-GU, SEOUL, REPUBLIC OF KOREA

(e) Place of incorporation REPUBLIC OF KOREA

(f) Type of Investment Business MANUFACTURING AND MARKETING OF CEMENT

(g) Place(s) at which investment is permitted KYAYTINEPYIN KWIN, PYI NYAUNG VILLAGE TRACT, THARZI TOWNSHIP, MEIKHTILA DISTRICT, MANDALAY REGION

(h) Amount of Foreign Capital US$ 40.00 MILLION

(i) Period for Foreign Capital brought in WITHIN ONE YEAR FROM THE DATE OF ISSUANCE OF MIC PERMIT

(j) Total amount of capital (Kyat) EQUIVALENT IN KYAT OF US$ 78.43 MILLION (INCLUDING US$ 40.00 MILLION)

(k) Construction period EIGHT MONTHS

(l) Validity of investment permit 30 YEARS

(m) Form of investment JOINT VENTURE

(n) Name of Company incorporated in Myanmar HIGHLAND CEMENT INTERNATIONAL COMPANY LIMITED

Chairman

ပုံစံ (၂)

ပြည်ထောင်စုသမ္မတမြန်မာနိုင်ငံတော်
မြန်မာနိုင်ငံ ရင်းနှီးမြှုပ်နှံမှု ကော်မရှင်
ခွင့်ပြုမိန့်

(ပြည်ထောင်စုသမ္မတမြန်မာနိုင်ငံတော် မြန်မာနိုင်ငံရင်းနှီးမြှုပ်နှံမှုကော်မရှင် — စာအမှတ် ၂၆၅၇-စ — ရက်စွဲ ၁၇-၂-၂၀၁၆)

ခွင့်ပြုမိန့်အမှတ် ၁၀၈၃/၂၀၁၆ ၂၀၁၆ ခုနှစ် ဖေဖော်ဝါရီလ ၁၇ ရက်

ပြည်ထောင်စုသမ္မတ မြန်မာနိုင်ငံတော်နိုင်ငံခြားရင်းနှီးမြှုပ်နှံမှု ဥပဒေပုဒ်မ-၁၃၊ ပုဒ်မခွဲ(ခ) အရ ဤခွင့်ပြုမိန့်ကို မြန်မာနိုင်ငံ ရင်းနှီးမြှုပ်နှံမှု ကော်မရှင်က ထုတ်ပေးလိုက်သည် -

(က) ရင်းနှီးမြှုပ်နှံသူ/ကမကထပြုသူအမည် MR. HOON JAE LEE

(ခ) နိုင်ငံသား KOREAN

(ဂ) နေရပ်လိပ်စာ 1013-DONG 1005-HO, TAEGANG APT., GONNEUNG 2-DONG, NOWON-GU, SEOUL, REPUBLIC OF KOREA

(ဃ) ပင်မအဖွဲ့အစည်းအမည်နှင့် လိပ်စာ LG INTERNATIONAL COPROPRATION, (YEOUIDO-DONG) 128, YEOUIDO-RO, YOUNGDUNGPO-GU, SEOUL, REPUBLIC OF KOREA

(င) ဖွဲ့စည်းရာအရပ် REPUBLIC OF KOREA

(စ) ရင်းနှီးမြှုပ်နှံသည့်လုပ်ငန်းအမျိုးအစား ဘိလပ်မြေထုတ်လုပ်ရောင်းချခြင်းလုပ်ငန်း

(ဆ) ရင်းနှီးမြှုပ်နှံသည့်အရပ်ဒေသ(များ) ကျေးတိုင်ပြင်ကွင်း၊ ပြည်ညောင်ကျေးရွာအုပ်စု၊ သာစည်မြို့နယ်၊ မိတ္ထီလာခရိုင်၊ မန္တလေးတိုင်းဒေသကြီး

(ဇ) နိုင်ငံခြားမတည်ငွေရင်း ပမာဏ အမေရိကန်ဒေါ်လာ ၄၀.၀၀ သန်း

(ဈ) နိုင်ငံခြားမတည်ငွေရင်းယူဆောင်လာရမည့်ကာလ ခွင့်ပြုမိန့်ရရှိသည့်နေ့မှ (၁) နှစ် အတွင်း

(ည) စုစုပေါင်း မတည်ငွေရင်းပမာဏ(ကျပ်) အမေရိကန်ဒေါ်လာ ၇၈.၄၃ သန်း နှင့် ညီမျှသော မြန်မာကျပ်ငွေ (အမေရိကန်ဒေါ်လာ ၄၀.၀၀ သန်း အပါအဝင်)

(ဋ) တည်ဆောက်မှုကာလ ၈ လ

(ဌ) ရင်းနှီးမြှုပ်နှံမှုခွင့်ပြုသည့် သက်တမ်း ၃၀ နှစ်

(ဍ) ရင်းနှီးမြှုပ်နှံမှုပုံစံ ဖက်စပ်နိုင်ငံခြားရင်းနှီးမြှုပ်နှံမှု

(ဎ) မြန်မာနိုင်ငံတွင် ဖွဲ့စည်းမည့် ကုမ္ပဏီအမည် HIGHLAND CEMENT INTERNATIONAL COMPANY LIMITED

ဦးထွင

Confidential

THE REPUBLIC OF THE UNION OF MYANMAR
MYANMAR INVESTMENT COMMISSION
No.1, Thitsar Road, Yankin Township, Yangon

Tel: 01- 658128
Fax: 01-658141

Our ref : DICA-3/FI-1305/2016(261-f)
Date : 17th February 2016

Subject: Decision of the Myanmar Investment Commission on the Proposal for "Manufacturing and Marketing of Cement" under the name of "Highland Cement International Company Limited".

Reference: Highland Cement International Company Limited, Letter dated (22-12-2015).

1. The Myanmar Investment Commission, at its meeting (3/2016) held on (30-1-2016), had approved that the proposal for investment in "Manufacturing and Marketing of Cement" under the name of "Highland Cement International Company Limited" submitted as a Joint Venture between LG International Corporation (51 %) from Republic of Korea and Blue Diamond Cement Co., Ltd. (49 %) from the Republic of the Union of Myanmar.

2. Hence, the "Permit" is herewith issued in accordance with Chapter VII, section 13(b) of Foreign Investment Law and Chapter VIII, Rule 49 of the Foreign Investment Rules relating to Foreign Investment Law. Terms and conditions to the "Permit" are stated in the following paragraphs:

3. The permitted duration of the project shall be initial 30 (thirty) years and extendable 10 (ten) years in 2 (two) times period commencing from the date of the issuance of Myanmar Investment Commission's permit. The term of the Lease Agreement for land and buildings between Blue Diamond Cement Co., Ltd. and Highland Cement International Company Limited shall be initial 30 (thirty) years and extendable 10 (ten) years in 2 (two) times period from the date of signing of the Lease Agreement subject to the approval of Myanmar Investment Commission. On the expiry of the Lease period, the lessee shall transfer the leased land and immoveable properties to the lessor within 6 (six) months in good condition, ground damages having been refilled or repaired.

4. The annual rent for the land shall be US$ 182,877.50 (United States Dollar one hundred and eighty-two thousand, eight hundred and seventy-seven and fifty cent only) calculated at the rate of US$ 0.5 per square meter per year of the land area measuring 365,755 square metres (90.38 acres) out of 700,106.78 square meter (173 acres).

5. Blue Diamond Cement Company Limited has not been started commercial operation under Myanmar Citizens Investment Permit No. Ma Na Tha-790/2011 (17-2-2011). In this regard, " the Commission has granted the following exemptions and reliefs as per Chapter XII, section 27(a), (h), (i) and (k) of Foreign Investment Law. Other exemptions and reliefs under section 27 shall have to be applied upon the actual performance of the project:-

(a) As per section 27(a), income tax exemption for a period of five consecutive years including the year of commencement on commercial production;

(b) As per section 27(h), exemption or relief from customs duty or other internal taxes or both on machinery, equipment, instruments, machinery components, spare parts and materials used in the business, which are imported as they are actually required for use during the period of construction of business;

(c) As per section 27(i), exemption or relief from customs duty or other internal taxes or both on raw materials imported for production for the first three-year after the completion of construction of business;

(d) As per section 27(k), exemption or relief from commercial tax on the goods produced for export.

6. LG International Corporation shall have to sign the Joint Venture Agreement with Blue Diamond Cement Company Limited. In addition, Highland Cement International Company Limited shall have to sign the Lease Agreement for land and buildings with Blue Diamond Cement Company Limited. After signing such Agreements, each of (5) copies shall have to be forwarded to the Commission.

7. Highland Cement International Company Limited in consultation with the Company Division, Directorate of Investment and Company Administration shall have to be registered. After registration, (5) copies each of Certificate of Incorporation and Memorandum of Association and Articles of Association shall have to be forwarded to the Commission.

8. Highland Cement International Company Limited shall use its best efforts for timely realization of works stated on the proposal. If none of such works has been commenced within one year from the date of issue of this "Permit", it shall become null and void.

9. Highland Cement International Company Limited has to abide by Chapter X, Rule 58 and 59 of the Foreign Investment Rules for construction period.

10. As per Chapter X, Rule 61 of the Foreign Investment Rules, extension of construction period shall not be allowed more than twice except it is due to unavoidable events such as natural disasters, instabilities, riots, strikes, emergency of State condition, insurgency and outbreak of wars.

11. As per Chapter X, Rule 63 of the Foreign Investment Rules, if the investor cannot construct completely in time during the construction period or extension period, the Commission will have to withdraw the permit issued to the investor and there is no refund for the expenses of the project.

12. The investor or promoter shall apply the commencement date of commercial operation with Form (11) for their manufacturing business and report to the Commission in accordance with Foreign Investment Rule 97.

13. Highland Cement International Company Limited shall endeavour to meet the targets for production stated in the proposal as the minimum target.

14. The Commission approves periodical appointments of foreign experts and technicians from abroad as per proposal and also in accordance with Chapter XI, section 24 and section 25 of Foreign Investment Law and Highland Cement International Company Limited has to follow the existing Labour Laws for the recruitment of staffs, labour and training in accordance with Chapter XIII, Rule 84 of the Foreign Investment Rules.

15. In order to evaluate foreign capital and for the purpose of its registration in accordance with the provisions under Chapter XV, section 37 of Foreign Investment Law, it is compulsory to report as early as possible in the following manner:-

(a) the amount of foreign currency brought into Myanmar, attached with the necessary documents issued by the respective bank where the account is opened and defined under Chapter XVI, Rule 134 and 135 of the Foreign Investment Rules;

(b) the detailed lists of the type and value of foreign capital defined under Chapter I, section 2(i) of Foreign Investment Law, other than foreign currency.

16. Whenever Highland Cement International Company Limited brings in foreign capital defined under Chapter I, section 2(i) of Foreign Investment Law, other than foreign currency in the manner of paragraph 15(b) mentioned above, the Inspection Certificate endorsed and issued by an internationally recognized Inspection Firm with regard to quantity, quality and price of imported materials shall have to be attached.

17. Highland Cement International Company Limited has the right to make account transfer and expend the foreign currency from his bank account in accordance with Chapter XVI, Rule 136 of the Foreign Investment Rules and for account transfer of local currency generated from the business to the local currency account opened at the bank by a citizen or a citizen-owned business in the Union and right to transfer back the equivalent amount of foreign currency from the foreign currency bank account of a citizen or citizen-owned business by submitting the sufficient document in accordance with Chapter XVII, Rule 145 of the Foreign Investment Rules.

18. Highland Cement International Company Limited shall report to the Commission for any alteration in the physical and financial plan of the project. Cost overrun, over and above the investment amount pledged in both local and foreign currency shall have to be reported as early as possible.

19. Highland Cement International Company Limited shall be responsible for the preservation of the environment at and around the area of the project site. In addition to this, it shall carry out as per instructions made by Ministry of Environmental Conservation and Forestry in which to conduct an Environmental Impact Assessment (EIA) and an Environmental Management Plan (EMP) which describe the measure to be taken for preventing, mitigation and monitoring significant environmental impacts resulting from the implementation and operation of proposed project or business or activity. It has to prepare, submit and perform activities in accordance with this EMP and abide by the environmental policy, Environmental Conservation Law and other environmental related rules and procedures.

20. After getting permit from Myanmar Investment Commission, Highland Cement International Company Limited shall have to be registered at the Directorate of Industrial Supervision and Inspection.

21. Highland Cement International Company Limited shall have to abide by the Fire Services Department's rules, regulations, directives and instructions. Moreover, fire prevention measures shall have to undertake such as water storage tank, fire extinguishers and provide training to use the fire fighting equipments and also to appoint fire safety officer.

22. Payment of principal and interest of the loan (if any) as well as payment for import of raw materials and spare parts etc., shall only be made out of local sales of Highland Cement International Company Limited.

23. Highland Cement International Company Limited in consultation with Myanma Insurance shall effect such types of insurance defined under Chapter XII, Rule 79 and 80 of the Foreign Investment Rules.

(Zay Yar Aung)
Chairman

Highland Cement International Company Limited

cc: 1. Office of the Government of the Republic of the Union of Myanmar
2. Ministry of Home Affairs
3. Ministry of Foreign Affairs
4. Ministry of Environmental Conservation and Forestry
5. Ministry of Electric Power
6. Ministry of Immigration and Population
7. Ministry of Industry
8. Ministry of Commerce
9. Ministry of Mines
10. Ministry of Finance
11. Ministry of National Planning and Economic Development
12. Ministry of Labour, Employment and Social Security
13. Central Bank of Myanmar
14. Office of the Mandalay Region Government
15. Director General, Fire Services Department
16. Director General, Department of Environmental Conservation
17. Director General, Immigration and National Registration Department
18. Director General, Directorate of Industrial Supervision and Inspection
19. Director General, Directorate of Trade
20. Director General, Deparment of Mines

21. Managing Director, No. (1) Mining Enterprise
22. Director General, Customs Department
23. Director General, Internal Revenue Department
24. Director General, Directorate of Investment and Company Administration
25. Director General, Department of Urban and Housing Development
26. Director General, Directorate of Labour
27. Managing Director, Myanma Electric Power Enterprise
28. Managing Director, Myanma Foreign Trade Bank
29. Managing Director, Myanma Investment and Commercial Bank
30. Managing Director, Myanma Insurance
31. Chairman, Republic of the Union of Myanmar Federation of Chambers of Commerce and Industry(UMFCCI)

ကုမ္ပဏီအမည်- Highland Cement International Co., Ltd.

လုပ်ငန်း- အခြောက်ခံစနစ်ဖြင့် တစ်နေ့လျှင် တန် ၁၅၀၀ ကျ ဘိလပ်မြေထုတ်လုပ်ရောင်းချခြင်း လုပ်ငန်း

စဉ်	အကြောင်းအရာ	ဆောင်ရွက်သည့်နေ့စွဲ	ပြန်ကြားချက်ရရှိသည့် နေ့စွဲ	မှတ်ချက်
၁	အဆိုပြုလွှာလက်ခံရရှိခြင်း	၂၂-၁၂-၂၀၁၅		
၂	**သဘောထားမှတ်ချက်တောင်းခံခြင်း**			
	(က) မန္တလေးတိုင်းဒေသကြီးအစိုးရအဖွဲ့	၃၁-၁၂-၂၀၁၅	၂၉-၁-၂၀၁၆	
	(ခ) သတ္တုတွင်းဝန်ကြီးဌာန	၃၁-၁၂-၂၀၁၅	၁၃-၁-၂၀၁၆	
၃	အဆိုပြုချက်စိစစ်ရေးအဖွဲ့ အစည်းအဝေး ၄၈/၂၀၁၅ သို့ တင်ပြခြင်း	၂၉-၁၂-၂၀၁၅		
၄	အဆိုပြုလွှာ လက်ခံကြောင်းစာ ပေးပို့ခြင်း	၃၁-၁၂-၂၀၁၅		
၅	အဆိုပြုချက်စိစစ်ရေးအဖွဲ့ အစည်းအဝေး ဆုံးဖြတ်ချက် အကြောင်းကြားခြင်း		၁-၁-၂၀၁၆	
၆	ကုမ္ပဏီမှ ပြန်လည်ပြင်ဆင်တင်ပြလာခြင်း		၂၉-၁-၂၀၁၆	
	စုစုပေါင်းကြာမြင့်ရက် ၃၈ ရက်			

အကြောင်းအရာ။ မြန်မာနိုင်ငံသားများ ရင်းနှီးမြှုပ်နှံမှုအဖြစ် ဆောင်ရွက်လျက်ရှိသော Blue Diamond Cement Co., Ltd. မှ အခြောက်ခံစနစ်ဖြင့် တစ်နေ့လျှင် တန် ၁၅၀၀ ကျ ဘိလပ်မြေထုတ်လုပ် ရောင်းချခြင်းလုပ်ငန်းကို Highland Cement International Co., Ltd. အမည်ဖြင့် နိုင်ငံခြားရင်းနှီးမြှုပ်နှံမှုဥပဒေအရ ပြောင်းလဲဆောင်ရွက်ခွင့်ပြုပါရန် အဆိုပြုတင်ပြလာခြင်းကိစ္စ

၁။	ကုမ္ပဏီအမည်/ ကမကထပြုသူ	- Highland Cement International Co., Ltd. - Mr. Hoon Jae Lee (ကိုရီးယား)
	အဖွဲ့အစည်းပုံသဏ္ဌာန်	- ဖက်စပ်နိုင်ငံခြား ရင်းနှီးမြှုပ်နှံမှု - LG International Corp. (ကိုရီးယား) ၅၁ % - Blue Diamond Cement Co., Ltd. (မြန်မာ) ၄၉ %
	လုပ်ငန်းအမျိုးအစား	- အခြောက်ခံစနစ်ဖြင့် တစ်နေ့လျှင် တန် ၁၅၀၀ ကျ ဘိလပ်မြေ ထုတ်လုပ်ရောင်းချခြင်းလုပ်ငန်း
၂။	တည်နေရာ	- ကြေးတိုင်ပြင်ကွင်း၊ ပြည်ညောင်ကျေးရွာအုပ်စု၊ သာစည်မြို့နယ်၊ မိတ္ထီလာခရိုင်၊ မန္တလေးတိုင်းဒေသကြီး
	မြေပိုင်ရှင်	- Blue Diamond Cement Co., Ltd.
	မြေအကျယ်အဝန်း	- ၁၇၃ ဧကအနက် ၉၀.၃၈ ဧက (၃၆၅,၇၅၅.၂၁ စတုရန်းမီတာ)
၃။	နှစ်စဉ်မြေနှင့် အဆောက်အဦငှားရမ်းခ	- US$ ၁၈၂,၈၇၇.၅၀ - တစ်နှစ် တစ်စတုရန်းမီတာလျှင် US$ ၀.၅ နှုန်း
	မြေငှားသက်တမ်း	- ၃၀ နှစ်
၄။	လုပ်ငန်းသက်တမ်း	- ၃၀ နှစ်
	တည်ဆောက်ရေးကာလ	- ၈ လ
၅။	စုစုပေါင်းရင်းနှီးမြှုပ်နှံမှု ထည့်ဝင်သည့် အမျိုးအစား	- US$ ၇၈.၄၃ သန်း (US$ ၄၀ သန်း အပါအဝင်) - US$ သန်း

	နိုင်ငံခြား	နိုင်ငံသား	စုစုပေါင်း
ငွေသား	၄၀.၀၀	၀.၀၄	၄၀.၀၄
စက်နှင့်စက်ပစ္စည်းတန်ဖိုး	-	၀.၂၉	၀.၂၉
တည်ဆောက်ရေးကုန်ကျစရိတ်	-	၀.၂၃	၀.၂၃
ပိုင်ဆိုင်မှုပစ္စည်း၊ စက်ရုံ၊ စက်နှင့် စက်ပစ္စည်း	-	၃၃.၂၆	၃၃.၂၆
အဆောက်အဦကုန်ကျစရိတ် (Site)	-	၀.၃၈	၀.၃၈
အဆောက်အဦကုန်ကျစရိတ် (Sub Contractor)	-	၀.၀၆	၀.၀၆
ပဏာမကုန်ကျစရိတ်	-	၇.၃၃	၇.၃၃
Settlement of Current Liabilities	-	၃.၁၆*	၃.၁၆*
စုစုပေါင်း	**၄၀.၀၀**	**၃၈.၄၃**	**၇၈.၄၃**

*ရင်းနှီးမြှုပ်နှံမှုပမာဏ US$ ၃၈.၄၃ သန်းတွင် မြန်မာနိုင်ငံသားမှ ပေးရန်ရှိသော US$ ၃.၁၆ သန်းကို ထည့်သွင်းတွက်ချက်ထားခြင်း ဖြစ်ပါသည်။

၆။	ဝန်ထမ်းအင်အား (ပထမနှစ်)	- ၃၉၆ ဦး
	ပြည်တွင်း	- ၃၉၀ ဦး (ပြည်တွင်းမှ အနိမ့်ဆုံး ဝန်ထမ်းတစ်ဦး လစာမှာ US$ ၁၂၀၊ အမြင့်ဆုံးဝန်ထမ်းတစ်ဦး လစာမှာ US$ ၂,၀၀၀)

	ပြည်ပ	- ၆ ဦး (ပြည်ပမှဝန်ထမ်းနှစ်ဦး လစာမှာ US$ ၁၀,၀၀၀ ဖြစ်ပြီး ကျန် (၄) ဦးမှာ Korea O & M Co., မှ ဝန်ထမ်းများ ဖြစ်၍ လစာပေးချေရန်မလိုကြောင်း တင်ပြထားပါသည်။)
၇။	ရောင်းချမည့်စနစ်	- ၁၀၀ % ပြည်တွင်းရောင်းချခြင်း
၈။	ကုမ္ပဏီ၏ ဝင်ငွေ (ဆဋ္ဌမနှစ်)	- ကျပ် ၄၂,၉၀၅.၂၇ သန်း
	ကုမ္ပဏီ၏ အသုံးစရိတ် (ဆဋ္ဌမနှစ်)	- ကျပ် ၂၈,၅၄၈.၈၇ သန်း
	ကုမ္ပဏီ၏ အသားတင်အမြတ် (ဆဋ္ဌမနှစ်)	- ကျပ် ၁၄,၃၅၆.၄၀ သန်း
၉။	နိုင်ငံတော်မှရရှိမည့်အကျိုးအမြတ် (ဆဋ္ဌမနှစ်)	
	ဝင်ငွေခွန်	- ကျပ် ၄,၇၈၅.၄၇ သန်း
	ကုန်သွယ်လုပ်ငန်းခွန်	- ကျပ် ၂,၀၄၃.၁၁ သန်း (၁ US$ = ၁၂၅၀ ကျပ်ဖြင့် တွက်ချက် တင်ပြထားပါသည်။)
	အရင်းကြေကာလ	- ၇ နှစ် ၃ လ
	အရင်းအနှီးပေါ်အကျိုးအမြတ်ပြန်ပေါ်နှုန်း (IRR)	- ၆.၁၅ %
၁၀။	လျှပ်စစ်ဓါတ်အားသုံးစွဲမှု	- ၅၇,၀၀၀,၀၀၀ KWh
၁၁။	ဆဋ္ဌမနှစ် ထုတ်လုပ်မှုနှင့် ရောင်းဈေးနှုန်း	**ပြည်တွင်း ရောင်း (MT)** / **ရောင်းဈေးနှုန်း (Kyat/MT)**
	Cement	၄၆၉,၆၈၀ / ၉၁,၃၅၀
၁၂။	CSR	- ပတ်ဝန်းကျင်နှင့် လူမှုရေးဆိုင်ရာ စောင့်ကြည့်လေ့လာမည့် လုပ်ငန်းများအတွက် ကျန်းမာရေး၊ လူမှုရေး၊ သက်သာချောင်ချိရေး ကိစ္စရပ်များတွင် သုံးစွဲနိုင်ရန် အသားတင်အမြတ်ငွေမှ ၂ % ကို ရန်ပုံငွေအဖြစ် လျာထားပါကြောင်း တင်ပြထားပါသည်။
၁၃။	မီးဘေးကြိုတင်ကာကွယ်ရေးစီမံချက်	- မီးဘေးကြိုတင်ကာကွယ်ရေးအတွက် ရေဂါလန် ၈,၀၀၀ ဆံ့သော ရေလှောင်ကန် (၁) ကန် တည်ဆောက်ထားမည် ဖြစ်ပါကြောင်း၊ စက်ရုံ၏ အဆောက်အဦမှာလည်း မီးလောင်မှုမှ ကာကွယ်ရန် သံကူကွန်ကရစ် (Steel Structure) တို့ဖြင့် တည်ဆောက်ထားပါကြောင်း၊ ရေပုံး၊ မီးချိတ်၊ မီးကပ်၊ သဲအိတ်၊ မီးသတ်ဆေးဗူးများကို ထားရှိမည် ဖြစ်ပါကြောင်း၊ စက်ရုံ၏ နံရံများတွင်လည်း မီးသတ်ဆေးဗူးများ ချိတ်ဆွဲထားမည် ဖြစ်ပါကြောင်း၊ မီးဘေးအန္တရာယ်အတွက် စည်းကမ်းချက်များချမှတ်ထားပြီး ယင်းတို့ကို ဝန်ထမ်းများတိကျစွာ လိုက်နာဆောင်ရွက်ရန် စီမံထားပါကြောင်း၊ ဝန်ထမ်းများကိုလည်း မီးသတ်နည်းပညာများ လေ့ကျင့်သင်ကြားပေးမည် ဖြစ်ပါကြောင်း၊ စက်ရုံအတွင်းနှင့် အနီးပတ်ဝန်းကျင်တွင် ဆေးလိပ်သောက်ခြင်းကို တင်းကြပ်စွာ တားမြစ်ထားပါကြောင်း တင်ပြထားပါသည်။

၁၄။	ငွေရေးကြေးရေးအထောက်အထား	- LG International Corp. သည် ၃၁-၁၀-၂၀၁၅ နေ့တွင် US$ ၁၂၀,၁၉၅,၄၉၇.၀၅ ရှိကြောင်း ကိုရီးယားနိုင်ငံရှိ Woori Bank ၏ ထောက်ခံစာ မိတ္တူ။ Blue Diamond Cement Co., Ltd. သည် ၁၂-၁၁-၂၀၁၅ နေ့တွင် US$ ၆၂၆၆.၇၅ ရှိကြောင်း မြန်မာ့ရင်းနှီးမြှုပ်နှံမှုနှင့် ကူးသန်းရောင်းဝယ်ရေးဘဏ်၏ ထောက်ခံစာမိတ္တူ။ Financial Statement၊ LG International Corporation သည် ၁၃-၃-၁၉၉၅ နေ့တွင် ကိုရီးယားနိုင်ငံ၌ ဖွဲ့စည်းထားကြောင်းနှင့် Blue Diamond Cement Co., Ltd. ၏ ကုမ္ပဏီမှတ်ပုံတင်ကဒ် အမှတ် ၄၈၁၄/၂၀၁၄-၂၀၁၅ (၃၀-၁၂-၂၀၁၅) ဖြင့် မှတ်ပုံတင်ထားကြောင်း အထောက်အထား မိတ္တူတို့ကို တင်ပြထားပါသည်။
၁၄။	စိစစ်တင်ပြချက်	- Blue Diamond Cement Co., Ltd. သည် မြန်မာနိုင်ငံသားများ ရင်းနှီးမြှုပ်နှံမှုမှ ဖက်စပ်နိုင်ငံခြား ရင်းနှီးမြှုပ်နှံမှုသို့ ပြောင်းလဲခွင့်ကို ၂၀၁၅ ခုနှစ် နိုဝင်ဘာလ ၂၇ ရက်နေ့တွင်ကျင်းပပြုလုပ်သော မြန်မာနိုင်ငံ ရင်းနှီးမြှုပ်နှံမှု ကော်မရှင်၏ ၂၀/၂၀၁၅ ကြိမ်မြောက်အစည်းအဝေးမှ ခွင့်ပြုခဲ့ပါသည်။ - စက်နှင့် စက်ပစ္စည်းများကို ထပ်မံတင်သွင်းခြင်းမရှိဘဲ ယခင် Blue Diamond Cement Co., Ltd. မှ တင်သွင်းထားသော စက်ပစ္စည်းများကိုသာ အသုံးပြုမည်ဖြစ်ပါသည်။ - Blue Diamond Cement Co., Ltd. သည် ကော်မရှင် ခွင့်ပြုမိန့်အမှတ် မနသ-၇၉၀/၂၀၁၁(၁၇-၂-၂၀၁၁) ဖြင့် လုပ်ငန်းဆောင်ရွက်နေသော ကုမ္ပဏီဖြစ်ပါသည်။ စီးပွားဖြစ်စတင်ခြင်း မရှိသေးပါ။ - နိုင်ငံခြား ရင်းနှီးမြှုပ်နှံမှုဖြင့် ခွင့်ပြုမိန့် ရရှိပါက မြန်မာနိုင်ငံသားများ ရင်းနှီးမြှုပ်နှံမှုဖြင့် ရရှိထားသော ခွင့်ပြုမိန့်ကို ပြန်လည်အပ်နှံရမည် ဖြစ်ပါသည်။ - အဆိုပြုလုပ်ငန်းနှင့် စပ်လျဥ်း၍ Myanmar Environment Sustainable Conservation မှ ပတ်ဝန်းကျင်ထိခိုက်မှု ဆန်းစစ်ခြင်း (EIA) ရေးဆွဲထားသည့် အစီရင်ခံစာ တင်ပြထားပါသည်။ - ကုမ္ပဏီမှ ထွက်ရှိလာသော ဘိလပ်မြေများကို Blue Diamond အမှတ်တံဆိပ်ဖြင့် ရောင်းချမည် ဖြစ်ကြောင်း တင်ပြထားပါသည်။ - သတ္တုတွင်းဝန်ကြီးဌာနမှ Blue Diamond Cement Co., Ltd. သို့ ဓါတ်သတ္တုအကြီးစားထုတ်လုပ်ရန် ခွင့်ပြုပိန့်အမှတ် ၀၀၀၄/၂၀၀၉(၂၄-၉-၂၀၁၅)ဖြင့် ခွင့်ပြုပေးထားသောအထောက်အထား မိတ္တူကို တင်ပြထားပါသည်။

ကုမ္ပဏီအမည်	-	Highland Cement International Co., Ltd.
အဖွဲ့အစည်းပုံသဏ္ဍာန်	-	ဖက်စပ်နိုင်ငံခြားရင်းနှီးမြှုပ်နှံမှု
လုပ်ငန်းအမျိုးအစား	-	အခြောက်ခံစနစ်ဖြင့် တစ်နေ့လျှင် တန် ၁၅၀၀ ကျ ဘိလပ်မြေ ထုတ်လုပ်ရောင်းချခြင်း လုပ်ငန်း
တည်နေရာ	-	ကြေးတိုင်ပြင်ကွင်း၊ ပြည်ညောင်ကျေးရွာအုပ်စု၊ သာစည်မြို့နယ်၊ မိတ္ထီလာခရိုင်၊ မန္တလေးတိုင်းဒေသကြီး
စုစုပေါင်းရင်းနှီးမြှုပ်နှံမှု	-	အမေရိကန်ဒေါ်လာ ၇၈.၄၃ သန်း
ရောင်းချမည့်စနစ်	-	၁၀၀ % ပြည်တွင်းရောင်းချခြင်း
လုပ်ငန်းသက်တမ်း	-	၃၀ နှစ်
အရင်းကြေကာလ	-	၇ နှစ် ၃ လ
IRR	-	၆.၁၅ %

အထက်ပါလုပ်ငန်းဆောင်ရွက်ခြင်းဖြင့် နိုင်ငံတော်၏ Cost & Benefit ကို အောက်ပါဇယားဖြင့် ပြုစုတင်ပြအပ်ပါသည်-

စဉ်	အကြောင်းအရာ	Cost	Benefit
၁	နိုင်ငံ့ဝန်ထမ်း၏လစာ	ကျပ် ၂.၁၆ သန်း (တစ်နှစ်)	
၂	ကုမ္ပဏီမှတ်ပုံတင်ကြေး	-	ကျပ် ၁.၁၆၅ သန်း
၃	သွင်းကုန်အခွန်ကင်းလွတ်ခွင့်	ကျပ် ၇.၂၉ သန်း	
၄	ကုန်သွယ်လုပ်ငန်းခွန်		ကျပ် ၁၂၈၀၈.၅၂ သန်း
၅	ဝင်ငွေခွန်	ကျပ် ၁၁၁၄၀.၃၉ သန်း	ကျပ် ၁၅၅၈၁.၉၀ သန်း
၆	ရေ၊ လျှပ်စစ်မီးသုံးစွဲခ		ကျပ် ၃၇၀၈၀.၀၀ သန်း
၇	လုပ်ခလစာအပေါ်ဝင်ငွေခွန်		တစ်နှစ် ဝင်ငွေ ကျပ် သိန်း (၂၀) ကျော်ပါက အခွန်ပေးရမည့် ဝန်ထမ်း (၃၄၆) ဦး
၈	CSR (၂%)		ကျပ် ၁၂၆၅.၁၈ သန်း
၉	မြေငှားရမ်းခရငွေ		ကျပ် ၁၆၀၀.၇၈ သန်း
၁၀	အလုပ်အကိုင်အခွင့်အလမ်း		ပြည်တွင်း ၃၉၀ ဦး ပြည်ပ ၆ ဦး ပြည်တွင်းလုပ်သား (၃၉၀) ဦး အလုပ်အကိုင် ရရှိမည် ဖြစ်၍ ဒေသအလုပ်အကိုင် အခွင့် အလမ်းနှင့် ဒေသစီးပွားရေး ဖွံ့ဖြိုးတိုးတက်မှုကို အထောက်အကူပြုစေပါသည်။ အလုပ်အကိုင်အခွင့်အလမ်းများ ပိုမိုရရှိစေပြီး ဆင်းရဲနွမ်းပါးမှုလျှော့ချရေးကို အထောက်အကူပြုစေနိုင်ပါသည်။
		ကျပ် ၁၁၁၄၉.၈၄ သန်း	ကျပ် ၆၈၃၃၇.၅၄၅ သန်း
		၁ : ၆	

ကန့်သတ်

ပြည်ထောင်စုသမ္မတမြန်မာနိုင်ငံတော်

မြန်မာနိုင်ငံရင်းနှီးမြှုပ်နှံမှုကော်မရှင်

စာအမှတ်၊ ရက- ၃/န-၁၃၀၅/၂၀၁၆(၁၆၇)

ရက်စွဲ၊ ၂၀၁၆ ခုနှစ် ဇန်နဝါရီလ ၃၀ ရက်

မြန်မာနိုင်ငံ ရင်းနှီးမြှုပ်နှံမှု ကော်မရှင်သို့

တင်ပြမည့် အမှာစာ

အကြောင်းအရာ။ **မြန်မာနိုင်ငံသားများ ရင်းနှီးမြှုပ်နှံမှုအဖြစ် ဆောင်ရွက်လျက်ရှိသော Blue Diamond Cement Co., Ltd. မှ အခြောက်ခံစနစ်ဖြင့် တစ်နေ့လျှင် တန် ၁၅၀၀ ကျ ဘိလပ်မြေထုတ်လုပ် ရောင်းချခြင်းလုပ်ငန်း ကို Highland Cement International Co., Ltd. အမည်ဖြင့် နိုင်ငံခြားရင်းနှီးမြှုပ်နှံမှု ဥပဒေအရ ပြောင်းလဲဆောင်ရွက်ခွင့်ပြုပါရန် အဆိုပြုတင်ပြလာခြင်းကိစ္စ**

၁။ Blue Diamond Cement Co., Ltd. မှ ဖက်စပ်နိုင်ငံခြား ရင်းနှီးမြှုပ်နှံမှုသို့ ပြောင်းလဲခွင့်ပြုပါရန် တင်ပြခြင်းကို ၂၀၁၅ ခုနှစ် နိုဝင်ဘာလ ၂၇ ရက်နေ့တွင် ကျင်းပပြုလုပ်သော မြန်မာနိုင်ငံ ရင်းနှီးမြှုပ်နှံမှု ကော်မရှင်၏ ၂၁/၂၀၁၅ ကြိမ်မြောက်အစည်းအဝေးမှ ခွင့်ပြုခဲ့ပါသည်။

၂။ ကိုရီးယားသမ္မတနိုင်ငံတွင် ဖွဲ့စည်းထားသော LG International Corporation သည် ၅၁ % နှင့် မြန်မာနိုင်ငံမှ Blue Diamond Cement Co., Ltd. သည် ၄၉ % ထည့်ဝင်၍ ဖက်စပ်နိုင်ငံခြားရင်းနှီးမြှုပ်နှံမှုဖြင့် မြန်မာနိုင်ငံတွင် Highland Cement International Co., Ltd. တည်ထောင်ကာ ကြေးတိုင်ပြင်ကွင်း၊ ပြည်ညောင်ကျေးရွာအုပ်စု၊ သာစည်မြို့နယ်၊ မိတ္ထီလာခရိုင်၊ မန္တလေးတိုင်းဒေသကြီးရှိ မြေဧရိယာ ၁၇၃ ဧကအနက် ၉၀.၃၈ ဧကေ၌ အခြောက်ခံစနစ်ဖြင့် တစ်နေ့လျှင် တန် ၁၅၀၀ ကျ ဘိလပ်မြေထုတ်လုပ် ရောင်းချခြင်းလုပ်ငန်းဆောင်ရွက်ခွင့်ပြုပါရန် မြန်မာနိုင်ငံ ရင်းနှီးမြှုပ်နှံမှု ကော်မရှင်သို့ အဆိုပြုလွှာ တင်ပြလာပါသည်။

၃။ အဆိုပြုချက်နှင့်အတူ မြေပိုင်ရှင် Blue Diamond Cement Co., Ltd. နှင့် မြေငှားရမ်းသူ Highland Cement International Co., Ltd. တို့ ချုပ်ဆိုမည့် မြေနှင့် အဆောက်အဦငှားရမ်းခြင်းစာချုပ် (မူကြမ်း)၊ LG International Corporation နှင့် Blue Diamond Cement Co., Ltd. တို့ ချုပ်ဆိုမည့် ဖက်စပ်စာချုပ် (မူကြမ်း)၊ မြေဆိုင်ရာအထောက်အထားများ၊ လုပ်ငန်းတည်နေရာပြမြေပုံနှင့် မြန်မာနိုင်ငံတွင် ဖွဲ့စည်းမည့်ကုမ္ပဏီ၏ သင်းဖွဲ့မှတ်တမ်း၊ သင်းဖွဲ့စည်းမျဉ်း (မူကြမ်း) တို့ကိုပူးတွဲတင်ပြထားပါသည်။

၄။ မြေငှားသက်တမ်းမှာ ၃၀ နှစ် ဖြစ်ပါသည်။ နှစ်စဉ်မြေနှင့် အဆောက်အဦငှားရမ်းခမှာ US$ ၁၈၂,၈၇၇.၅၀ ဖြစ်ပြီး ငှားရမ်းခနှုန်းမှာ တစ်နှစ် တစ်စတုရန်းမီတာလျှင် US$ ၀.၅ နှုန်းဖြစ်ပါသည်။

၅။ လုပ်ငန်းစီမံကိန်းကာလမှာ ၃၀ နှစ် ဖြစ်ပြီး တည်ဆောက်ရေးကာလ ၈ လ ကြာမြင့်မည် ဖြစ်ကြောင်း တင်ပြထားပါသည်။

၆။ လုပ်ငန်း၏ စုစုပေါင်း ရင်းနှီးမြှုပ်နှံမှုမှာ US$ ၇၈.၄၃ သန်း ဖြစ်ပြီး ထည့်ဝင်မှုများမှာ အောက်ပါအတိုင်း ဖြစ်ပါသည်-

US$ (သန်း)

ထည့်ဝင်သည့် အမျိုးအစား	နိုင်ငံခြား	နိုင်ငံသား	စုစုပေါင်း
ငွေသား	၄၀.၀၀	၀.၀၄	၄၀.၀၄
စက်နှင့်စက်ပစ္စည်းတန်ဖိုး	-	၀.၂၉	၀.၂၉
တည်ဆောက်ရေးကုန်ကျစရိတ်	-	၀.၂၃	၀.၂၃
ပိုင်ဆိုင်မှုပစ္စည်း၊ စက်ရုံ၊ စက်နှင့် စက်ပစ္စည်း	-	၃၃.၂၆	၃၃.၂၆
အဆောက်အဦကုန်ကျစရိတ် (Site)	-	၀.၃၈	၀.၃၈
အဆောက်အဦကုန်ကျစရိတ် (Sub Contractor)	-	၀.၀၆	၀.၀၆
ပဏာမကုန်ကျစရိတ်	-	၇.၃၃	၇.၃၃
Settlement of Current Liabilities	-	၃.၁၆*	၃.၁၆*
စုစုပေါင်း	**၄၀.၀၀**	**၃၈.၄၃**	**၇၈.၄၃**

* ရင်းနှီးမြှုပ်နှံမှုပမာဏ US$ ၃၈.၄၃ သန်းတွင် မြန်မာနိုင်ငံသားမှ ပေးရန်ရှိသော US$ ၃.၁၆ သန်း ကို ထည့်သွင်း တွက်ချက်ထားခြင်း ဖြစ်ပါသည်။

၇။ လုပ်ငန်းဆောင်ရွက်ရန်အတွက် ပထမနှစ်တွင် ပြည်တွင်းမှဝန်ထမ်း ၃၉၀ ဦးနှင့် ပြည်ပမှ ဝန်ထမ်း ၆ ဦး၊ စုစုပေါင်း ၃၉၆ ဦး ခန့်ထားမည်ဖြစ်ပါသည်။ ပြည်တွင်းမှ အနိမ့်ဆုံးဝန်ထမ်း တစ်ဦး၏ လစာမှာ US$ ၁၂၀ ဖြစ်ပြီး အမြင့်ဆုံးဝန်ထမ်းတစ်ဦး၏ လစာမှာ US$ ၂,၀၀၀ ဖြစ်ပါ သည်။ ပြည်ပမှ ဝန်ထမ်းတစ်ဦး၏ လစာမှာ US$ ၁၀,၀၀၀ ဖြစ်ပြီး ဖြစ်ပါသည်။

၈။ လုပ်ငန်းမှ ထွက်ရှိသော ဘိလပ်မြေများကို ပြည်တွင်း၌ ၁၀၀% ရောင်းချမည် ဖြစ်ပြီး Blue Diamond အမှတ်တံဆိပ်ဖြင့်ရောင်းချမည်ဖြစ်ပါသည်။ ပုံမှန်နှစ် (၆ နှစ်မြောက်)၏ ထုတ်လုပ်မှု အရေအတွက်နှင့် ရောင်းဈေးနှုန်းများမှာအောက်ပါအတိုင်း ဖြစ်ပါသည်-

အမျိုးအစား	ထုတ်လုပ်မှု (MT)	ရောင်းဈေးနှုန်း (Kyat/MT)
Cement	၄၆၉,၆၈၀	၉၀,၃၅၀

၉။ ဤလုပ်ငန်းကို ဆောင်ရွက်ခြင်းဖြင့်ပုံမှန်နှစ် (၆ နှစ်မြောက်)တွင် ရရှိမည့် ကုမ္ပဏီ၏ ဝင်ငွေနှင့် အသုံးစရိတ် ခန့်မှန်းခြေမှာ အောက်ပါအတိုင်း ဖြစ်ပါသည် -

		ကျပ် (သန်း)
(က)	ဝင်ငွေ	၄၂,၉၀၅.၂၇
(ခ)	အသုံးစရိတ်	၂၈,၅၄၈.၈၇
(ဂ)	အသားတင်အမြတ်	၁၄,၃၅၆.၄၀

၁၀။ ဤလုပ်ငန်းကို ဆောင်ရွက်ခြင်းဖြင့် နိုင်ငံတော်မှ ပုံမှန်နှစ်တွင် ရရှိမည့် အကျိုးအမြတ် ခန့်မှန်းခြေမှာ ဝင်ငွေခွန် ကျပ် ၄,၇၈၅.၄၇ သန်းနှင့် ကုန်သွယ်လုပ်ငန်းခွန် ကျပ် ၂,၀၄၃.၁၁ သန်း ရရှိမည်ဖြစ်ပါသည်။ လုပ်ငန်း၏ အရင်းကြေကာလမှာ ၇ နှစ် ၃ လ ဖြစ်ပြီး အရင်းအနှီးပေါ် အကျိုးအမြတ်ပြန်ပေါ်နှုန်း IRR မှာ ၆.၁၅ % ဖြစ်ပါသည်။ အမေရိကန်ဒေါ်လာ တစ်ဒေါ်လာလျှင် ၁၂၅၀ ကျပ်နှုန်းဖြင့် တွက်ချက်ဖော်ပြထားပါသည်။

၁၁။ အဆိုပြုလုပ်ငန်းနှင့်စပ်လျဉ်း၍ သက်ဆိုင်ရာဌာနများမှ အောက်ပါအတိုင်း သဘောထား မှတ်ချက်ပြန်ကြားထားပါသည် -

(က) **မန္တလေးတိုင်းဒေသကြီးအစိုးရအဖွဲ့**မှ ရင်းနှီးမြှုပ်နှံမှု ပြုလုပ်မည့်နေရာသည် နောင်ပြုလုပ်မည့် (သို့မဟုတ်) လက်ရှိမြို့ပြစီမံကိန်းကို ထိခိုက်နိုင်ခြင်း မရှိပါ ကြောင်း၊ မြို့နယ်ဒေသ အလုပ်အကိုင်၊ အခွင့်အလမ်းနှင့် ဒေသစီးပွားရေး ဖွံ့ဖြိုး တိုးတက်မှုအတွက် အထောက်အကူဖြစ်စေပါကြောင်း၊ အဆိုပြုမြေနေရာအား စက်ရုံအတွက် သုံးစွဲခြင်းအပေါ် ဒေသခံများက လူမှုရေး၊ စီးပွားရေး၊ သဘာဝ ပတ်ဝန်းကျင် ထိန်းသိမ်းမှုတို့အရ လက်ခံနိုင်မှု ရှိပါကြောင်း၊ အဆိုပြုလျှောက် ထားသောမြေသည် စက်ရုံအတွက် သုံးစွဲနိုင်သော မြေအမျိုးအစား ဖြစ်ပါ ကြောင်း၊ (၂၈-၁-၂၀၁၆) ရက်နေ့တွင် ကျင်းပပြုလုပ်သော အစည်းအဝေး အမှတ်စဉ် (၃/၂၀၁၆) ဆုံးဖြတ်ချက်အပိုဒ် ၆၁ အရ ကန့်ကွက်ရန် မရှိပါကြောင်း သဘောထားပြန်ကြားထားပါသည်။ **နောက်ဆက်တွဲ(က)**

(ဃ) **သတ္တုတွင်းဝန်ကြီးဌာန**မှ Blue Diamond Cement Co., Ltd. အမည်ဖြင့် ခွင့်ပြုထားသော ထုံးကျောက် (အကြီးစား) ခွင့်ပြုမိန့်အား Highland Cement International Co., Ltd. အမည်ဖြင့် ပြင်ဆင်၍ ထုတ်ပေးမည် ဆိုပါက မြန်မာ့သတ္တုတွင်းဥပဒေပုဒ်မ (၇)အရပြည်ထောင်စုအစိုးရအဖွဲ့၏ သဘောတူညီ မှုရယူရန် လိုအပ်ပြီး ထုံးကျောက် (အကြီးစား) ခွင့်ပြုမိန့်အား Blue Diamond Cement Co., Ltd. အမည်ဖြင့် ဆက်လက်လုပ်ဆောင်မည် ဆိုပါက ပြည်ထောင်စုအစိုးရအဖွဲ့၏ သဘောတူညီမှုရယူရန် မလိုအပ်ပါကြောင်း သဘောထားပြန်ကြားလာရာ **ကုမ္ပဏီမှ ယခု ထုံးကျောက် (အကြီးစား) ခွင့်ပြုမိန့်** ကို Blue Diamond Cement Co., Ltd. အမည်ဖြင့် ဆက်လက်လုပ်ဆောင် မည် ဖြစ်ကြောင်း တင်ပြထားပါသည်။ နောက်ဆက်တွဲ(ခ)

၁၂။ ငွေရေးကြေးရေး အထောက်အထားအဖြစ် LG International Corp. သည် ၃၁-၁၀-၂၀၁၅ နေ့တွင် US$ ၁၂၀,၁၉၅,၄၉၇.၀၅ ရှိကြောင်း ကိုရီးယားနိုင်ငံရှိ Woori Bank ၏ ထောက်ခံစာ မိတ္တူ၊ Blue Diamond Cement Co., Ltd. သည် ၁၂-၁၁-၂၀၁၅ နေ့တွင် US$ ၆၂၆၆.၇၅ ရှိကြောင်း မြန်မာ့ရင်းနှီးမြှုပ်နှံမှုနှင့် ကူးသန်းရောင်းဝယ်ရေးဘဏ်၏ ထောက်ခံစာ မိတ္တူ၊ Financial Statement၊ LG International Corporation သည် ၁၃-၃-၁၉၉၅ နေ့တွင် ကိုရီးယားနိုင်ငံ၌ ဖွဲ့စည်းထားကြောင်းနှင့် Blue Diamond Cement Co., Ltd. ၏ ကုမ္ပဏီ မှတ်ပုံတင်ကဒ်အမှတ် ၄၈၁၄/၂၀၁၄-၂၀၁၅ (၃၀-၁၂-၂၀၁၅) ဖြင့် မှတ်ပုံတင်ထားကြောင်း အထောက်အထား မိတ္တူတို့ကို တင်ပြထားပါသည်။

၁၃။ Highland Cement International Co., Ltd. မှ စက်ရုံဝန်ထမ်းများ သက်သာချောင်ချိရေးနှင့် လုပ်ငန်းခွင်သာယာရေးစီစဉ်ထားရှိမှုများ၊ ပတ်ဝန်းကျင်နှင့် လူမှုရေးဆိုင်ရာ လုပ်ငန်းများအတွက် နှစ်စဉ်အသားတင်အမြတ်ငွေ၏ ၂ % ကို အသုံးပြုခြင်းပါရှိသည့် Corporate Social Responsibility Plan တို့ကို တင်ပြထားပါသည်။

၁၄။ **မီးဘေးကြိုတင်ကာကွယ်ရေးစီမံချက်** မီးဘေးကြိုတင်ကာကွယ်ရေးအတွက် ရေဂါလန် ၈,၀၀၀ ဆံ့သော ရေလှောင်ကန် (၁) ကန် တည်ဆောက်ထားမည် ဖြစ်ပါကြောင်း၊ စက်ရုံ၏ အဆောက်အဦမှာလည်း မီးလောင်မှုမှ ကာကွယ်ရန် သံကူကွန်ကရစ် (Steel Structure) တို့ဖြင့် တည်ဆောက်ထားပါကြောင်း၊ ရေပုံး၊ မီးချိတ်၊ မီးကပ်၊ သဲအိတ်၊ မီးသတ်ဆေးဗူးများကို ထားရှိမည် ဖြစ်ပါကြောင်း၊ စက်ရုံ၏ နံရံများတွင်လည်း မီးသတ်ဆေးဗူးများ ချိတ်ဆွဲထားမည် ဖြစ်ပါကြောင်း၊ မီးဘေးအန္တရာယ်အတွက် စည်းကမ်းချက်များချမှတ်ထားပြီး ယင်းတို့ကို ဝန်ထမ်းများတိကျစွာ လိုက်နာဆောင်ရွက်ရန် စီမံထားပါကြောင်း၊ ဝန်ထမ်းများကိုလည်း မီးသတ်နည်းပညာများ လေ့ကျင့်သင်ကြားပေးမည် ဖြစ်ပါကြောင်း၊ စက်ရုံအတွင်းနှင့် အနီးပတ်ဝန်းကျင်တွင် ဆေးလိပ်သောက်ခြင်းကို တင်းကြပ်စွာ တားမြစ်ထားပါကြောင်း တင်ပြထားပါသည်။

၁၅။ နိုင်ငံခြားရင်းနှီးမြှုပ်နှံမှု ဥပဒေပါ အခွန်ဆိုင်ရာ ကင်းလွတ်ခွင့်နှင့် သက်သာခွင့်များကို ခံစားခွင့်ပြုပါရန် တင်ပြထားပါသည်။

၁၆။ အဆိုပါလုပ်ငန်းသည် မြန်မာနိုင်ငံ ရင်းနှီးမြှုပ်နှံမှု ကော်မရှင်မှ ၅၀/၂၀၁၄ ဖြင့် ထုတ်ပြန်ထားသည့် ပတ်ဝန်းကျင် ထိခိုက်မှုဆန်း စစ်ချက်ရယူရန် လိုအပ်သည့် စီးပွားရေးလုပ်ငန်းအမျိုးအစား ဖြစ်ပါသည်။

၁၇။ အဆိုပြုချက်စိစစ်ရေးအဖွဲ့၏ ၄၈/၂၀၁၅ (၂၉-၁၂-၂၀၁၅) အစည်းအဝေးသို့ တင်ပြခဲ့ပါသည်။

၁၈။ စိစစ်တင်ပြချက်

(က) Blue Diamond Cement Co., Ltd. သည် မြန်မာနိုင်ငံသားများ ရင်းနှီးမြှုပ်နှံမှုမှ ဖက်စပ်နိုင်ငံခြား ရင်းနှီးမြှုပ်နှံမှုသို့ ပြောင်းလဲခွင့်ကို ၂၀၁၅ ခုနှစ် နိုဝင်ဘာလ ၂၇ ရက်နေ့တွင်ကျင်းပ ပြုလုပ်သော မြန်မာနိုင်ငံ ရင်းနှီးမြှုပ်နှံမှု ကော်မရှင်၏ ၂၁/၂၀၁၅ ကြိမ်မြောက်အစည်းအဝေးမှ ခွင့်ပြုခဲ့ပါသည်။

(ခ) Blue Diamond Cement Co., Ltd. သည် ကော်မရှင် ခွင့်ပြုမိန့်အမှတ် မနသ-၇၉၀/၂၀၁၁(၁၇-၂-၂၀၁၁) ဖြင့် လုပ်ငန်းဆောင်ရွက်နေသော ကုမ္ပဏီဖြစ်ပြီး စီးပွားဖြစ်စတင်ခြင်း မရှိသေးပါ။

(ဂ) အဆိုပြုလုပ်ငန်းနှင့် စပ်လျဉ်း၍ Myanmar Environment Sustainable Conservation မှ ပတ်ဝန်းကျင်ထိခိုက်မှု ဆန်းစစ် ခြင်း (EIA) ရေးဆွဲထားသည့် အစီရင်ခံစာ တင်ပြထားပါသည်။

(ဃ) နိုင်ငံခြား ရင်းနှီးမြှုပ်နှံမှုဖြင့် ခွင့်ပြုမိန့် ရရှိပါက မြန်မာနိုင်ငံသားများ ရင်းနှီးမြှုပ်နှံမှုဖြင့် ရရှိထားသော ခွင့်ပြုမိန့်ကို ပြန်လည်အပ်နှံရမည် ဖြစ်ပါသည်။

(င) သတ္တုတွင်းဝန်ကြီးဌာနမှ Blue Diamond Cement Co., Ltd. သို့ ဓါတ်သတ္တုအကြီးစားထုတ်လုပ်ရန် ခွင့်ပြုမိန့်အမှတ် ၀၀၀၄/၂၀၀၉ (၂၄-၉-၂၀၁၅) ဖြင့် ခွင့်ပြုပေးထားသော အထောက်အထား မိတ္တူကို တင်ပြထားပါသည်။

ဆုံးဖြတ်ရန်အချက်

၁၉။ ဖက်စပ် နိုင်ငံခြားရင်းနှီးမြှုပ်နှံမှုဖြင့် မြန်မာနိုင်ငံတွင် Highland Cement International Co., Ltd. တည်ထောင်ကာ ကြေးတိုင်ပြင်ကွင်း၊ ပြည်ညောင်ကျေးရွာအုပ်စု၊ သာစည်မြို့နယ်၊ မိတ္ထီလာခရိုင်၊ မန္တလေးတိုင်းဒေသကြီးရှိ မြေဧရိယာ ၁၇၃ ဧကအနက် ၉၀.၃၈ ဧက၌ အခြောက်ခံစနစ်ဖြင့် တစ်နေ့လျှင် တန် ၁၅၀၀ ကျ ဘိလပ်မြေထုတ်လုပ်ရောင်းချခြင်း လုပ်ငန်းဆောင်ရွက်ခွင့်ပြုပါရန်တင်ပြလာခြင်းနှင့်စပ်လျဉ်း၍ ခွင့်ပြုမိန့်ထုတ်ပေးရန် သဘောတူ-မတူ။

ဥက္ကဋ္ဌ(ကိုယ်စား)

(မြသူဇာ၊ တွဲဖက်အတွင်းရေးမှူး)

မိတ္တူကို

ရုံးလက်ခံ

ကန့်သတ်

ကုမ္ပဏီဒါရိုက်တာနှင့်အစုရှင်များ၏နေရပ်လိပ်စာစာရင်း

စဉ်	ကုမ္ပဏီအမည်	ဒါရိုက်တာ/အစုရှင်များ၏အမည်	ဒါရိုက်တာ/အစုရှင်များ၏ ဆက်သွယ်ရန်လိပ်စာ
၁။	Highland Cement International Co., Ltd.	LG International Corporation Represented by	(Yeouido-dong) 128, Yeouido-ro, Youngdungpo-gu, Seoul, Korea.
		(၁) Mr. Hoon Jae Lee Managing Director Korean P. P No. M 74326842	1013-dong 1005-ho, Taegang Apt., Gongneung 2-dong, Nowon-gu, Seoul, Korea.
		(၂) Mr. Jin Ho Park Director Korean P. P No. M 16817324	104-1102 (Chunggu Joonggye-dong Apt, Joonggye-dong), Joonggye-ro 184, Nowon-gu, Seoul, Korea.
		(၃) Mr. Kwang Ryun Song Director Korean P. P No. M 78146575	101-dong 301-ho, Hakdong-ro 409, Gangnam-gu, Seoul, Korea.
		Blue Diamond Cement Co., Ltd. Represented by	Room No. 503, Condo (A), Mindama Housing Estate, Mindama Road, Mayangone Township, Yangon.
		(၁) U Kyaw Soe Win Director Myanmar 12/ Ma Ya Ka (Naing) 125421	No.33 (D), Yadanar Street, 7th Quarter, Mayangone Township, Yangon.
		(၂) Daw Khaing Mu Mu Director Myanmar 8/ Ma Ka Ka (Naing) 0109879	Building No. O, No. 4th Quarter, No.8 Shwe Myint Zu Street, Kamayut Township, Yangon.

ကန့်သတ်

၁။ ဆက်သွယ်ရမည့်တယ်လီဖုန်းနံပါတ်၊ ဖက်စ်နံပါတ်	-	၀၉-၅၁၁၈၁၈၃
၂။ ဆက်သွယ်ရမည့် လိပ်စာအပြည့်အစုံ	-	
၃။ ဆက်သွယ်ရမည့်ပုဂ္ဂိုလ်အမည်၊ရာထူး	-	ဦးမောင်မောင်သောင်း
၄။ ကုမ္ပဏီအနေဖြင့်ဆောင်ရွက်သည့်လုပ်ငန်းများ	-	အခြောက်ခံစနစ်ဖြင့် တစ်နေ့လျှင် တန် ၁၅၀၀ ကျ ဘိလပ်မြေထုတ်လုပ်ရောင်းချခြင်း လုပ်ငန်း
၅။ ကုမ္ပဏီမှတ်ပုံတင်အမှတ်/နေ့စွဲ	-	-
၆။ ကုမ္ပဏီမှတ်ပုံတင် သက်တမ်းကုန်ဆုံးသည့်နေ့စွဲ	-	-
၇။ ဘဏ်အမည်နှင့်ဘဏ်စာရင်းအမှတ်	-	-

DICA 153
29.1.16

FROM :   FAX NO. :02   29 Jan. 2016 4:26PM P1

1.180
29/1/16

ပြည်ထောင်စုသမ္မတမြန်မာနိုင်ငံတော်
မန္တလေးတိုင်းဒေသကြီးအစိုးရအဖွဲ့
မန္တလေးမြို့

စာအမှတ်၊ ၂ / ၃ - ၆ / ၃၂ ဦး ၆ (၀၂၄)
ရက် စွဲ ၊ ၂၀၁၆ ခုနှစ်၊ ဇန်နဝါရီလ ၂၉ ရက်

အစိုးရအဖွဲ့ရုံး မန္တလေးတိုင်းဒေသကြီး
စာအမှတ်၊ ——
ရက်စွဲ၊ ——

သို့
ညွှန်ကြားရေးမှူး
မြန်မာနိုင်ငံရင်းနှီးမြှုပ်နှံမှုကော်မရှင်
ရန်ကုန်မြို့

အကြောင်းအရာ ။ တိုင်းဒေသကြီးအစိုးရအဖွဲ့ သဘောထားပြန်ကြားခြင်း

ရည် ညွှန်း ချက် ။ မြန်မာနိုင်ငံရင်းနှီးမြှုပ်နှံမှုကော်မရှင်၏ (၃၀.၁၂.၂၀၁၅) ရက်စွဲပါစာအမှတ်၊ ရက- ၃ / န - ၁၃၀၅ / ၂၀၁၅(၁၈၂၉)

၁။ ကိုးရီးယားသမ္မတနိုင်ငံတွင် ဖွဲ့စည်းထားသော LG International Corporation မှ ၅၁ %၊ မြန်မာနိုင်ငံ Blue Diamond Cement Co.,Ltd မှ ၄၉ % အစုရှယ်ယာများထည့်ဝင်ပြီး Highland Cement International Co.,Ltd တည်ထောင်ကာ သာစည်မြို့နယ်၊ ပြည်ညောင်ကျေးရွာအုပ်စု၊ကြေးတိုင်ပြင်ကွင်း၊ မြေရေိယာ(၁၇၃)ကေအနက် (၉၁.၃၈)ကေ၌ အခြောက်ခံစနစ်ဖြင့် တစ်နေ့လျှင် တန် (၀၅၀၀)ကျ ဘိလပ်မြေ ထုတ်လုပ်ရောင်းချခြင်းလုပ်ငန်းအား ဖက်စပ်နိုင်ငံခြားရင်းနှီးမြှုပ်နှံမှုဖြင့် နိုင်ငံခြားရင်းနှီးမြှုပ်နှံမှုဥပဒေနှင့်အညီ ဆောင်ရွက်မည့်အပေါ် တိုင်းဒေသကြီးအစိုးရအဖွဲ့၏ သဘောထား စိစစ်ပြန်ကြားပေးပါရန် ရည်ညွှန်းပါစာဖြင့် ညှိနှိုင်းလာပါသည်။

၂။ ရင်းနှီးမြှုပ်နှံမှု ပြုလုပ်မည့် လျှောက်ထား မြေနေရာနှင့်ပတ်သက်၍ စိစစ်ခဲ့ရာ မြေဧရိယာ (၁၇၃)ကေသည် လယ်ယာမြေကို အခြားနည်းအသုံးပြုခွင့် ရရှိထားကာ ခန့်မှန်းမြေပုံညွှန်းအရ 93D/5L (910212, 917212, 910198, 917198) အတွင်းတည်ရှိပြီး ရင်းနှီးမြှုပ်နှံမှုပြုလုပ်မည့် လျှောက်ထား မြေနေရာသည် ခန့်မှန်းမြေပုံညွှန်း 93D / 5L (911212, 913212, 913210, 914210, 914206, 917206, 917202, 910202, 910206, 911206) တို့အတွင်း တည်ရှိကြောင်း တိုင်းတာ တွေ့ရှိ ရပါကြောင်းနှင့် ကွင်းဆင်းစစ်ဆေး တွေ့ရှိချက်အရ အောက်ပါအတိုင်း စိစစ် တွေ့ရှိရပါ သည် -

(က) ရင်းနှီးမြှုပ်နှံမှု ပြုလုပ်မည့် နေရာသည် နောင်ပြုလုပ်မည့် (သို့မဟုတ်) လက်ရှိမြို့ပြ စီမံကိန်းကို ထိခိုက်နိုင်ခြင်း မရှိကြောင်း ၊

(ခ) မြို့နယ်ဒေသ အလုပ်အကိုင် ၊ အခွင့်အလမ်းနှင့် ဒေသ စီးပွားရေး ဖွံ့ဖြိုး တိုးတက်မှု အတွက် အထောက်အကူ ဖြစ်စေကြောင်း ၊

(ဂ) ဖော်ပြပါ မြေနေရာအား စက်ရုံအတွက် သုံးစွဲခြင်းအပေါ် ဒေသခံများက လူမှုရေး ၊ စီးပွားရေး၊ သဘာဝပတ်ဝန်းကျင် ထိန်းသိမ်းမှုတို့အရ လက်ခံနိုင်မှုရှိကြောင်း ၊

(ဃ) အဆိုပြု လျှောက်ထား တင်ပြသည့် (၉၀.၃၈)သည် စိုက်ပျိုးမြေ၊ ကျေးရွာမြေ၊ ကျွဲနွားစားကျက်မြေ၊ သာသနာမြေ၊ သုသာန်မြေ၊ ရွှေပြောင်းတောင်ယာမြေများ ပါဝင်မှုမရှိဘဲ တောရိုင်းမြေဖြစ်ကာ စက်ရုံအတွက် သုံးစွဲနိုင်သော မြေအမျိုးအစားဖြစ်ကြောင်း စိစစ်တွေ့ရှိရပါသည် ။

၂။ သို့ဖြစ်ပါ၍ သာစည်မြို့နယ်၊ ပြည်ညောင်ကျေးရွာအုပ်စု၊ကြေးတိုင်ပြင်ကွင်း၊ မြေဧရိယာ (၁၇၃)ကေအနက် (၉၀.၃၈)ဧကၡ Highland Cement International Co.,Ltd တည်ထောင်ကာ အခြောက်ခံစနစ်ဖြင့် တစ်နေ့လျှင် တန်(၁၅၀၀)ကျ ဘိလပ်မြေ ထုတ်လုပ်ရောင်းချခြင်းလုပ်ငန်းအား ဖက်စပ်နိုင်ငံခြား ရင်းနှီးမြှုပ်နှံမှုဖြင့် နိုင်ငံခြားရင်းနှီးမြှုပ်နှံမှု ဥပဒေနှင့်အညီ ဆောင်ရွက်မည့်ကိစ္စနှင့်ပတ်သက်ပြီး(၂၈.၁.၂၀၁၆)ရက်နေ့တွင် ကျင်းပပြုလုပ်သည့် တိုင်းဒေသကြီးအစိုးရအဖွဲ့ အစည်းအဝေးအမှတ်စဉ်(၃/၂၀၁၆) ဆုံးဖြတ်ချက်အပိုဒ်(၆၁)အရ ကန့်ကွက်ရန် မရှိပါကြောင်း ပြန်ကြားအပ်ပါသည်။

ရဲမြင့်
ဝန်ကြီးချုပ်

မိတ္တူကို

လှည့်လည်စာတွဲ ၊

ရုံးလက်ခံ ။

M-075
14/1/16 သို့

ပြည်ထောင်စုသမ္မတမြန်မာနိုင်ငံတော်အစိုးရ

သတ္တုတွင်းဝန်ကြီးဌာန

ဝန်ကြီးရုံး

နေပြည်တော်

စာအမှတ်၊ ၁၇ ခွဲ (၅) ၁၆ (၀၂၉၈)

ရက်စွဲ၊ ၂၀၁၆ ခုနှစ်၊ ဇန်နဝါရီလ ၁၃ ရက်

မြန်မာနိုင်ငံရင်းနှီးမြှုပ်နှံမှုကော်မရှင်ရုံး

အကြောင်းအရာ။ **သဘောထားမှတ်ချက်တောင်းခံခြင်းကိစ္စ**

ရည် ညွှန်း ချက် ။ မြန်မာနိုင်ငံရင်းနှီးမြှုပ်နှံမှုကော်မရှင်၏ ၃၁.၁၂.၂၀၁၅ ရက်စွဲပါ စာအမှတ်၊ ရက - ၃ / န-၁၃၀၅ / ၂၀၁၅ (၁၈၃၀)

၁။ မြန်မာနိုင်ငံရင်းနှီးမြှုပ်နှံမှုကော်မရှင်၏ ရည်ညွှန်းစာပါ ကိုရီးယားသမ္မတနိုင်ငံ ၊ LG International Corporation နှင့် ပြည်တွင်း Blue Diamond Cement Co.,Ltd. တို့ ပူးပေါင်း ဖွဲ့စည်းထားသည့် Highland Cement International Co.,Ltd. သည်ဖက်စပ်နိုင်ငံခြားရင်းနှီးမြှုပ်နှံမှုဖြင့် ဘိလပ်မြေထုတ်လုပ်ရောင်းချခြင်းလုပ်ငန်းဆောင်ရွက်ခွင့်နှင့်ပတ်သက်၍ အောက်ပါအတိုင်း စိစစ်တွေ့ရှိရပါသည်-

(က) မန္တလေးတိုင်းဒေသကြီး၊သာစည်မြို့နယ်၊ ပြည်ညောင်ဒေသ၊ ညောင်ပင်တောင်လုပ်ကွက် မြေဧရိယာ (၆၃၉)ဧကနှင့် သရက်ရေချောင်းတောင်လုပ်ကွက် မြေဧရိယာ (၃၀၁)ဧက တို့တွင် ထူးအပြည်ပြည်ဆိုင်ရာစက်မှုလုပ်ငန်းစု ကုမ္ပဏီလီမိတက်နှင့် အမှတ်(၁)သတ္တု တွင်းလုပ်ငန်းတို့ ထုတ်လုပ်မှုအပေါ်ခွဲဝေခံစားသည့်စနစ်ဖြင့် ထုံးကျောက်အကြီးစား ထုတ်လုပ်မှုလုပ်ငန်းအတွက် (၁၂.၁၁.၂၀၀၉) ရက်နေ့မှ (၁၁.၁၁.၂၀၁၉) ရက်နေ့အထိ (၁၀) နှစ်သက်တမ်းရှိ ခွင့်ပြုမိန့်ကို ထုတ်ပေးခဲ့ပြီး (၂၀.၅.၂၀၁၅) ရက်နေ့မှ (၁၁.၁၁.၂၀၃၄)ရက်နေ့အထိ (၂၅) နှစ်သက်တမ်းပြင်ဆင် ခွင့်ပြုမိန့်ကို ပြင်ဆင်ထုတ်ပေးခဲ့ပါသည်။

(ခ) ထူးအပြည်ပြည်ဆိုင်ရာစက်မှုလုပ်ငန်းစုကုမ္ပဏီလီမိတက်နှင့် လုပ်ငန်းအကျိုးတူဆောင်ရွက်နေသော Blue Diamond Cement Co., Ltd သို့ ခွင့်ပြုမိန့်များ လွှဲပြောင်းထုတ်ယူခွင့်လျှောက်ထားမှုအား (၂၃.၉.၂၀၁၅)ရက်နေ့တွင်ကျင်းပသော သတ္တုတွင်းဝန်ကြီးဌာန၊စီမံခန့်ခွဲရေးကော်မတီ၏(၃၇/၂၀၁၅) ကြိမ်မြောက် အစည်းအဝေးမှ သဘောတူညီချက်အရ Blue Diamond Cement Co., Ltd သို့ ဓာတ်သတ္တုအကြီးစားထုတ်လုပ်ရန် (၂၃.၉.၂၀၁၅) ရက်နေ့မှ (၁၁.၁၁.၂၀၃၄)ရက်နေ့အထိ ခွင့်ပြုမိန့်အမှတ် ၀၀၀၄/၂၀၀၉ (လွှဲပြောင်းခြင်း) ကို ထုတ်ပေးခဲ့ပါသည်။

(ဂ) အဆိုပါလုပ်ကွက်များအတွက်(၁၂.၁.၂၀၀၉)ရက်နေ့မှ(၁၁.၁၁.၂၀၁၅)ရက်နေ့အထိ စုစုပေါင်း ပုံသေမြေငှားရမ်းခ ၂၇၈၂၆၆၀ဝ/ ကျပ်ပေးသွင်းထားပါသည်။

၂။ ကိုရီးယားသမ္မတနိုင်ငံ၊ LG International Corporation နှင့် ပြည်တွင်း Blue Diamond Cement Co., Ltd. တို့ပူးပေါင်း ဖွဲ့စည်းထားသည့် Highland Cement International Co.,Ltd. သည် ဖက်စပ်နိုင်ငံခြား ရင်းနှီး မြှုပ်နှံမှုဖြင့် ဘိလပ်မြေထုတ်လုပ်ရောင်းချခြင်း လုပ်ငန်းဆောင်ရွက်မည့် တစ်ရက်လျှင် တန်(၁၅၀၀)ကျ ဘိလပ်မြေ စက်ရုံအတွက် တစ်နှစ်ကုန်ကြမ်းလိုအပ်ချက် လျာထားစာရင်းမှာ အောက်ပါအတိုင်း ဖြစ်ပါသည်-

(က) ထုံးကျောက် - ၆၂၉,၂၈၀ မက်ထရစ်တန်

(ခ) ကျောက်မီးသွေး - ၉၃,၀၂၄ မက်ထရစ်တန်

(ဂ) ဂေါဒန်ကျောက် - ၁၃,၆၈၀ မက်ထရစ်တန်

(ဃ) သံကျောက် - ၄၅,၆၀၀ မက်ထရစ်တန်

(င) မြေစေး - ၅၄,၇၂၀ မက်ထရစ်တန်

၃။ အပိုဒ်(၂)ပါ လျာထားချက် ပြည့်မီစေရန် အတွက် အောက်ပါအတိုင်းဆောင်ရွက်သင့်ပါသည်-

(က) ထုံးကျောက်တစ်နှစ်လိုအပ်ချက် လျာထားတန်ချိန်(၆၂၉,၂၈၀)မက်ထရစ်တန်အား မန္တလေးတိုင်းဒေသကြီး၊ မိတ္ထီလာခရိုင်၊ သာစည်မြို့နယ်၊ ပြည်ညောင်ဒေသရှိ လုပ်ကွက်(၁) မြေဧရိယာ(၆၇၉) ဧကနှင့် လုပ်ကွက်(၂) မြေဧရိယာ(၃၀၁) ဧကမှ ထုတ်ယူနိုင်ပါသည်။

(ခ) ကျောက်မီးသွေး တစ်နှစ်လိုအပ်ချက် လျာထားတန်ချိန် (၉၃,၀၂၄) မက်ထရစ်တန်အား စစ်ကိုင်းတိုင်းဒေသကြီး၊ ကလေးခရိုင်၊ ကလေးဝမြို့နယ်၊ သစ်ချောက်ဒေသရှိ လုပ်ကွက်(၁) မြေဧရိယာ(၃၅၃၀.၀၅) ဧကနှင့် လုပ်ကွက်(၂) မြေဧရိယာ(၂၃၁၅.၀၈၃)ဧကမှ ထုတ်ယူနိုင်ပါသည်။

(ဂ) ဂေါဒန်ကျောက် တစ်နှစ်လိုအပ်ချက် လျာထားတန်ချိန် (၁၃,၆၈၀) မက်ထရစ်တန်အား ရှမ်းပြည်နယ်၊ လင်းခေးခရိုင်၊ မောက်မယ်မြို့နယ်၊ နမ့်လွတ်ကျေးရွာအုပ်စုဒေသရှိ လုပ်ကွက်(၁) မြေဧရိယာ (၁၂၃.၉၇) ဧကနှင့် လုပ်ကွက်(၂) မြေဧရိယာ(၉၂.၉၇) ဧကမှ ထုတ်ယူနိုင်ပါသည်။

(ဃ) သံကျောက်တစ်နှစ်လိုအပ်ချက် လျာထားတန်ချိန် (၄၅,၆၀၀) မက်ထရစ်တန်အား မန္တလေးတိုင်းဒေသကြီး၊ မိတ္ထီလာခရိုင်၊ သာစည်မြို့နယ်၊ ပြည်ညောင်ဒေသမှ ဝယ်ယူအသုံးပြုနိုင်ပါသည်။

(င) မြေစေးတစ်နှစ် လိုအပ်ချက်လျာထားတန်ချိန် (၅၄,၇၂၀) မက်ထရစ်တန်အား မန္တလေးတိုင်းဒေသကြီး၊ မိတ္ထီလာခရိုင်၊ သာစည်မြို့နယ်၊ ပြည်ညောင်ဒေသရှိ မြေဧရိယာ(၁၁၅)ဧကမှ ထုတ်ယူနိုင်ပါသည်။

၄။ သို့ဖြစ်ပါ၍ ကိုရီးယားသမ္မတနိုင်ငံ၊ LG International Corporation နှင့် ပြည်တွင်း Blue Diamond Cement Co., Ltd တို့ ပူးပေါင်းဖွဲ့စည်းထားသည့် Highland Cement International Co., Ltd သည် ဖက်စပ်နိုင်ငံခြားရင်းနှီးမြှုပ်နှံမှုဖြင့် ဘိလပ်မြေထုတ်လုပ်ရောင်းချခြင်းလုပ်ငန်း ဆောင်ရွက်နိုင်ရန် ကိစ္စနှင့် စပ်လျဉ်း၍ Blue Diamond Cement Co., Ltd အမည်ဖြင့် ခွင့်ပြုထားသော ထုံးကျောက် (အကြီးစား) ခွင့်ပြုမိန့်အား Highland Cement International Co., Ltd အမည်ဖြင့်ပြောင်းဆင်၍ထုတ်ပေးမည် ဆိုပါက မြန်မာ့သတ္တုတွင်း ဥပဒေပုဒ်မ(၇)အရ ပြည်ထောင်စုအစိုးရအဖွဲ့၏ သဘောတူညီမှုရယူရန်လိုအပ်ပြီး ထုံးကျောက်(အကြီးစား) ခွင့်ပြုမိန့်အား Blue Diamond Cement Co., Ltd အမည်ဖြင့် ဆက်လက်လုပ်ဆောင်မည်ဆိုပါက ပြည်ထောင်စုအစိုးရအဖွဲ့၏ သဘောတူညီမှုရယူရန် မလိုအပ်ပါကြောင်း သဘောထားပြန်ကြားအပ်ပါသည်။

ပြည်ထောင်စုဝန်ကြီး(ကိုယ်စား)

(ဌေးအောင်၊အမြဲတမ်းအတွင်းဝန်)

မိတ္တူကို

သတ္တုတွင်းဦးစီးဌာန

အမှတ်(၁)သတ္တုတွင်းလုပ်ငန်း

HIGHLAND CEMENT INTERNATIONAL COMPANY LIMITED

(MANUFACTURING OF CEMENT PRODUCTS)

PROPOSAL OF THE PROMOTER

TO MAKE FOREIGN INVESTMENT

IN THE REPUBLIC OF UNION OF MYANMAR

ပြည်ထောင်စုသမ္မတမြန်မာနိုင်ငံတော်

မြန်မာနိုင်ငံရင်းနှီးမြှုပ်နှံမှုကော်မရှင်

အမှတ်(၁)၊ သစ္စာလမ်း၊ ရန်ကင်းမြို့နယ်၊ ရန်ကုန်မြို့

တယ်လီဖုန်း- ၀၁- ၆၅၇၈၂၄ စာအမှတ်၊ ရက - ၉ / ၁ / ၂၀၁၅ (၀၂၇၀၇)

ဖက်(စ်)- ၀၁- ၆၅၇၈၂၄ ရက်စွဲ ၊ ၂၀၁၅ ခုနှစ် ဒီဇင်ဘာ လ ၂ ရက်

အကြောင်းအရာ။ **မြန်မာနိုင်ငံသားများ ရင်းနှီးမြှုပ်နှံမှုဥပဒေနှင့်အညီ လုပ်ငန်းဆောင်ရွက်နေသော Blue Diamond Cement Co., Ltd.မှ ဖက်စပ် နိုင်ငံခြားရင်းနှီးမြှုပ်နှံမှုသို့ ပြောင်းလဲဆောင်ရွက်ခွင့်ပြုပါရန် တင်ပြခြင်းကိစ္စ**

ရည် ညွှန်း ချက်။ Blue Diamond Cement Co., Ltd. ၏ ၂၀၁၅ ခုနှစ် နိုဝင်ဘာလ ၁၈ ရက်နေ့ ရက်စွဲပါစာ

၁။ Blue Diamond Cement Co., Ltd. မှ မြန်မာနိုင်ငံသားများရင်းနှီးမြှုပ်နှံမှုမှ ဖက်စပ် နိုင်ငံခြားရင်းနှီးမြှုပ်နှံမှုသို့ ပြောင်းလဲဆောင်ရွက်ခွင့်ပြုပါရန် တင်ပြလာခြင်းကိစ္စနှင့် စပ်လျဉ်း၍ ၂၀၁၅ ခုနှစ် နိုဝင်ဘာလ ၂၇ ရက်နေ့တွင် ကျင်းပသော (၂၁/၂၀၁၅) ကြိမ်မြောက် ကော်မရှင် အစည်းအဝေးမှ ဖက်စပ် နိုင်ငံခြားရင်းနှီးမြှုပ်နှံမှုသို့ ပြောင်းလဲ ဆောင်ရွက်ခွင့်ပြုရန် ဆုံးဖြတ်ခဲ့ပါသည်။

၂။ သို့ဖြစ်ပါ၍ ကော်မရှင် ဆုံးဖြတ်ချက်အား သိရှိနိုင်ပါရန်နှင့် နိုင်ငံခြားရင်းနှီးမြှုပ်နှံမှုဥပဒေအရ ခွင့်ပြုမိန့်ရရှိရေးအတွက် အဆိုပြုချက် တင်ပြရန် အကြောင်းကြားပါသည်။

ဥက္ကဋ္ဌ(ကိုယ်စား)

(အောင်နိုင်ဦး၊အတွင်းရေးမှူး)

မန်နေဂျင်းဒါရိုက်တာ

Blue Diamond Cement Co., Ltd.

မိတ္တူကို

ရုံးလက်ခံ / မျှောစာတွဲ

To

The Chairman
Myanmar Investment Commission
Yangon Region.

Dated: : 18-12-2015

SUBJECT: :APPLICATION FOR ISSUE OF INVESTMENT PERMIT.

We have the honour to submit this application together with the Investment Proposal supported by a Draft Lease Agreement of land and building, project prefeasibility studies, projection papers and a set of Memorandum and Articles of Association of a Joint Venture Company by the name of " Highland Cement International Co.,Ltd " which is going to be formed under the Myanmar Companies Act.

The Company has projected the establishment of a Cement Factory at Kyae Taing Pyin Kwin, Meikhtilar District, Tharsi Township, Mandalay Region, Myanmar grouped as a whole measuring 90.38 acres.

We hereby tender this application for issue of a foreign investment permit in accordance with the provisions under Section 10 of the Republic of Union of Myanmar Foreign Investment Law. We shall delicate our all-out efforts to fulfil the economic objectives of the Government of the Republic of Union of Myanmar by way of implementing our commitments without fail.

We would like to request to allow exemption of tax with a view to be competitive with other exportors in the international market and also kindly grant us the following exemptions or reliefs from taxations as the followings:

(a) Income-tax exemption for a period extending to five consecutive years, including the year of commencement on commercial scale to any business for of production of goods or services, moreover, in case where it is beneficial to the Union, income tax exemption or relief for suitable period depending upon the success of the business in which investment is made;

(b) Exemptions or reliefs from income tax on profits of the business if they are maintained for reinvestment in a reserve fund and re-invested therein within 1 year after the reserve is made,

(c) Right to deduct depreciation from the profit, after computing as the rate of deducting depreciation stipulated by the Union, in respect of machinery, equipment, building or other capital assets used in the business for the purpose of income tax assessment;

(d) If the goods producted by any manufacturing business are exported, relief from income tax up to 50 percent on the profits accured from the said export.

(e) Right to pay income tax on the income of foreigners at the rates applicable to the citizens residing within the Union.

(f) Right to deduct expenses form the assessable income,such expenses incurred in respect of research and development relating to the business which are actually required and are carried out within the Union;

(g) Right to carry forward and set-off the loss up to 3 consecutive years from the year the loss is actually sustained within 2 years following the enjoyment of exemption or relief from income tax as contained in sub-section (a),for each business;

(h) Exemption or relief from custom duty or other internal taxes or both on machinery, equipment, instruments, machinery components, spare parts and materials used in the business,which are imported as they are actually required for use during the period of construction of business;

(i) Exemption or relief from Custom Duty or other internal taxes or both on raw materials imported for production for the first three-year after the completion of construction of business;

(j) If the volume of investment is increased with the approval of the Commission and the original investment business is expanded during the permitted period, exemption or relief from custom duty or other internal taxes or both on machinery, equipment, instruments, machinery components, spare parts and materials used in the business which are imported as they are actually required for use in the business expanded as such;

(k) Exemption or relief from commercial tax on the goods produced for export;

We also enclosed the following contents of the proposal for your kind reference:

1. Proposal of the Promoter,
2. A draft Lease Agreement,
3. A set of Memorandum and Articles of Association,
4. A Projection of Prefeasibility Studies,
5. Land Map, Location Plan and Building Design
6. Bank References of Share holders,

We shall be greatly obliged, if your highly esteemed Commission grant the investment permit at your earliest possible convenience so much so that our activities can commence as soon as possible.

Yours faithfully,

Mr. Lee Hoon Jae
Promoter
Highland Cement International Co.,Ltd

To

Chairman
Myanmar Investment Commission
Yangon Region.

Dated: : 18-12-2015

Subject : : Submission of undertaking

We, " Highland Cement International Co.,Ltd " hereby undertake that we will provide sufficient Generators for operating the factory and will be used whenevei electricity is out.

Yours faithfully,

Mr. Lee Hoon Jae
Promoter
Highland Cement International Co.,Ltd

To

Chairman
Myanmar Investment Commission
Yangon Region.

Dated : 18-12-2015

Subject: **:Submission of welfare programme for employees**

We, " Highland Cement International Co.,Ltd " hereby submit that we have made all necessay arrangements of welfare programmes for employees as follows:-

1. Arrangement is made for free transpotation everyday by office ferry for employees;
2. Arrangement is made to be entitiled gratuity to punctual employees;
3. Arrangement is made to be entitled to overtime charges of double rate on their salary whenever employees need to work overtime. If overtime reaches until late in the night, necessary food will also be provided;
4. Rest room and first-aid box will be reserved for sick workers. If any accident happens, arrangement will be made to send the people hurt in accident to the Social Security Clinic soonafter the accident has happened.
5. Social Security contribution will be paid for both employers' side and employees' side.
6. Funfair including sports competitions and other festivity, will be celebrated on the occasions such as Independence Day, National Day, Anniversary Day of the Factory ;
7. Library will be opened to be experienced and knowledgeable to Workers and hiring books and periodicals to workers will be free of charge;

Yours faithfully,

Mr. Lee Hoon Jae
Promoter
Highland Cement International Co.,Ltd

To

Chairman
Myanmar Investment Commission
Yangon Region.

Dated : 18-12-2015

Subject: : Submission of undertaking for prevention of fire hazard

We, " Highland Cement International Co.,Ltd " hereby undertake to make all necessary arrangements for prevention of fire hazard as follows :-

- 1 No of 50,000 galllons water tank is already built.
- Providing water buckets, fire hooks, sand bags, fire extinguishers and etc. at factory;
- Strict instructions about fire prevention were laid out to be followed by employees to prevent fire accident.
- To excercise emergency fire training to employees;
- Strictly prohabitted smoking and making other electricity problems in the factory and surrounding areas.
- (2.5) KV capacity fire extinguishers will be placed in every (10) feet distance and fire alarm will also be installed inside and outside of the factory;
- Factory Workers will be trained and practiced how to use fire extinguishers;
- In term of Day/night fire watch team for (24) hours will be assigned at factory and fire prevention scheme will be instructed to all workers to follow the scheme exactly;
- To take out the Fire Insurance Policy for Factory and its properties;
- Strictly instructed how to through easily burnt industrial waste;

Yours faithfully,

Mr.Lee Hoon Jae
Promoter
Highland Cement International Co.,Ltd

To

Chairman
Myanmar Investment Commission
Yangon Region.

Dated : 18-12-2015

Subjec: :Submission of undertaking for payment of Income Tax

We, " Highland Cement International Co.,Ltd " hereby undertake for payment of income tax by employees, receiving salary of more than Ks 2,000,000/- per year.

Yours faithfully,

Mr. Lee Hoon Jae
Promoter
Highland Cement International Co.,Ltd

To

The Chairman
Myanmar Investment Commission
Yangon Region.

Dated: : 18-12-2015

Subject: Arrangement for provision of Corporative Social Responsibility (CSR) Fund

1. We," Highland Cement International Co.,Ltd ", incorporated in Myanmar has submitted an application to the Myanmar Investment Commission for issuance of a foreign investment permit for the setting up an operation for the procurement of marine resources, processing and marketing of the marine products at Kyae Taing Pyin Kwin, Meikhtilar District, Tharsi Township, Mandalay Region, Myanmar Myanmar.

2. We will make necessary arrangements to reserve 2% on excepted Net Profit as CSR Fund and will contribute to the plans in watching of the task which will be the least of suffering from environmental and social affairs. The Funds will be allocated as mentioned below:-

- For Education scheme - 30%
- Health Affairs - 30%
- Welfare Program - 20%
- Orphanage Shelters - 20%

Yours faithfully,

Mr. Lee Hoon Jae
Promoter
Highland Cement International Co.,Ltd

To

The Chairman
Myanmar Investment Commission
Yangon.

Dated 18 -1 -2015

Subject: **Undertaking for preparation of Environment Program**

1. We, Highland Cement International Co.,Ltd, incorporated in Myanmar has submitted an application to the Myanmar Investment Commission for issuance of a foreign investment permit to establish a Cement Factory at Kyae Taing Pyin Kwin, Meikhtilar District, Tharsi Township, Mandalay Region, Myanmar, Myanmar.

2. We will arrange to prepare and submit Environmental Management Plan – EMP in due course and will follow the following procedure in doing business :-

(a) will mention complete planned data in every process of production and will include the manufacturing system which will be the least of sufferint environmental affairs;

(b) we undertake to prepare necessary plans for-

- recycle of waste raw materials;-
- methods of throw away waste & refuses systematically,
- management plan for waste & refuses;
- will make the necessary plan to reduce suffering environmental and social affairs which can be caused by the Cement Factory;

(c) arrangement will be made to be included in EMP such as arrangement for throw away of waste materials & waste liquid systematically and expected funds to be used in reducing of suffering environmental affairs and undertake to implement the plan.

3. We undertake to follow and implement the existing Rules, Law, regulations and procedures prescribed by the Government.

Yours faithfully,

Mr. Lee Hoon Jae
Promoter
Highland Cement International Co.,Ltd

7 APR 2014

ပြည်ထောင်စုသမ္မတမြန်မာနိုင်ငံတော်အတွင်း နိုင်ငံခြားရင်းနှီးမြှုပ်နှံမှု ပြုလုပ်ရန် ကမကထပြုသူ၏ ဆောင်ရွက်ရန် အဆိုပြုချက်

PROPOSAL OF THE PROMOTER TO MAKE FOREIGN INVESTMENT IN THE REPUBLIC OF THE UNION OF MYANMAR

Proposal Form of Investor / Promoter for the investment in the Republic of the Union of Myanmar

To

Chairman
Myanmar Investment Commission

Reference No :
Date: : 18 -12-2015

I do apply for the permission to make investment in the Republic of the Union of Myanmar in accordance with the Foreign Investment Law by furnishing the following particulars :-

1. The Investor's or Promoter's :-

(a)	Name	:	Mr.Hoon Jae Lee
(b)	Father's Name	:	Mr.Kang Ui Lee
(c)	ID No. / Passport No.	:	P.P. No. M-74326842
(d)	Citizenship	:	Korean
(e)	Address	:	
	(i) Address in Myanmar	:	
	(ii) Residence Abroad	:	1013-dong 1005-ho, Taegang Apt., Gonneung 2-dong, Nowon-gu, Seoul, (Korea).
(f)	Name of Principle Organization	:	LG International Corporation
(g)	Type of Business	:	General Business
(h)	Principle Company's Address	:	(Yeouido-dong) 128, Yeouido-ro, Youngdungpo-gu, Seoul, Korea.

2. If the investment business is formed under Joint-Venture, partners':-

(a)	Name	:	U Kyaw Soe Win
(b)	Father's Name	:	U Soe Win
(c)	ID No. / Passport No.	:	12/ Ma Ya Ka (Naing) 125421
(d)	Citizenship	:	Myanmar
(e)	Address	:	
	(i) Address in Myanmar	:	No.33/D, Yadanar Street, 7th Quarter, Mayangone Township, Yangon, Myanmar.
	(ii) Residence abroad	:	-

(f)	Principle Company	:	Blue Diamond Cement Co.,Ltd
(g)	Type of Business	:	Manufacturing of Cement Products
(h)	Principle Company's Address	:	Room No.503, Condo(A), Mindama Housing Estate Mindama Road, Mayangone Township, Yangon.

Remark: The following docunments shall be submitted relating to the above paragraph (1) and (2):-

(1) Company Registration Certificate (Copy);

(2) National Identification Card (Copy) and passport (Copy)

(3) Evidences about the business and financial conditions of the participants of the proposed investment business;

3. Type of proposed investment:-

(a)	Manufacturing	:	Manufacturing of Cement Products
(b)	Services related with manufacturing	:	....
(c)	Service	:	....
(d)	Others	:	....

Remark: To Submit the explanation of business relating to the above paragraph (3)

4. Type of business organization to be formed:-

(a)	One hundred percent	:	Joint Venture Company
(b)	Joint Venture:-		
	(i) Foreigner and citizen	:	....
	(ii) Foreigner and Government Department/Organization	:	....
(c)	By Contract basis:-		
	(i) Foreigner and Citizen	:	....
	(ii) Foreigner and Government Department /Organization	:	....

Remark: The following information shall be submitted relating to the above paragraph (4):-

(i) Share ratio for the authorized capital from abroad and local, names, citizenship, addresses and occupations of the directors;

(ii) Joint Venture Agreement (Draft) and recommendation of Attorney General Office if the investment is related with the Union;

(iii) Contract (Agreement) (Draft)

5. Information related to Company incorporation:-

(a)	Authorized Capital	:	US$ 120,000,000,000/- divided into 120,000,000 shares of US$ 1/- per share
(b)	Types of share	:	Ordinary Shares
(c)	Number of shares	:	120,000,000 Shares

Reamrk: Memorandum of Association and Articles of Association of the Company shall be submitted relating to above paragraph 5.

6. Particulars about Paid up capital of the investment business:-

		US$ (Million)
(a)	Amount / Percentage of Local capital to be contributed	38.4314
(b)	Amount / Percentage of Foreign capital to be brought in	40.0000
	Total	78.4314

(c)	(Annual / Period) of proposed capital to be contributed	Within one year after MIC permit
(d)	Last date of capital to be contributed	Within one year after MIC permit
(e)	Proposed duration of Investment	30 (Thirty) years
(f)	Commencement date of Construction	-
(g)	Construction Period	18 months

Remark: Describe with annexure if it is required relating to the above Para 6 (c)

8. Detail list of foreign capital to be brought in-

		Foreign Currency US$ (Million)
(a)	Foreign Currency (Type of Currency and Amount)	40.00
(b)	Value of Machinery and equipment (to enclose detail list)	
(c)	Value of initial Raw Materials and Other Materials (to enclose detail list)	

(d) Machinery & Equipment (Local Purchase)

(e) Furniture and Fixture

Total	**40.00**

Exchange Rate 1US$ = Ks - 1249.75123/-

9. Details of local capital to be contributed:-

		Local Currency US$ (Million)
(a)	Amount	0.0402
(b)	Value of Machinery and equipment	0.2913
(c)	Construction Cost	0.2338
(d)	Property, Plant, Machinery & Equipment	33.2574
(e)	Building Cost (Site)	0.3805
(f)	Building Cost (Sub Contractor)	0.0579
(f)	Preliminary Expenses	7.3332
(f)	Settlement of Current Liabilities	(3.1629)
	Total	**38.4314**

10. Particulars about the investment business-

(a) Investment Place/Location(s) -

(b) Type and area requirement for Land or Land and Building

(i) Location - Kyay Tine Pyin Kwin, Pyi Nyaung Village Group, Thar Si Township, Meik Hti La District, Mandalay Region

(ii) Number of land/building area as per See Schedule - A

(iii) Owner of the Land...

(aa) Name/Company/Department — Blue Diamond Cement Co.,Ltd (Represented By) U Kyaw Soe Win

(bb) National Registration Card No. — 12/ Ma Ya Ka (Naing) 125421

(cc) Address — No.33/D, Yadanar Street, 7th Quarter, Mayangone Township, Yangon, Myanmar.

(iv)	Type of Land	LaNa - 39
(v)	Period of Land lease contract	30 (Thirty) years
(vi)	Lease Period	2015 to 2045 (30) years
(vii)	Lease Rate	US$ 0.50/- per square metre per year
	(aa) Land	90.38 Acres
	(bb) Building	as per See Schedule - A
(viii)	Ward	
(ix)	Township	Thar Si Township
(x)	State/Region	Mandalay Region

(xi) Lessee...

(aa) Name/Name of Company/ Department	Mr. Hoon Jae Lee
(bb) Father's Name	Mr.Kang Ui Lee
(cc) Citizenship	Korean
(dd) Passport No.	P.P. No. M-74326842
(ee) Address	1013-dong 1005-ho, Taegang Apt., Gongneung 2-dong, Nowon-gu, Korea.

Remark: following particulars shall be submitted relating to above para 9 (b)

(i) to submit land ownership, ownership evidences and land map;

(ii) to submit land lease (Draft) agreement and to submit recommendation of the Union Attorney General Office if the land is related to the Union;

(c) Requirement of building to be constructed;

(i)	Type / Number of building	See Schedule - A
(ii)	Area	90.38 Acres

(d) Product to be produced/Service ....

(1)	Name of Product	Shown in Schedule - 6
(2)	Estimate amount to be produced annually	....
(3)	Type of service	....
(4)	Estimate value of annual Service	....

Remark: Detail list shall be enclosed relating to the above para 9 (d)

(e) Annual requirement of materials/raw materials — Shown in schedule - 7

Remark: Relating to the above Para 9 (e) detail list of products in terms of type of products, Volume, value, technical specification for the production shall be listed and enclosed.

(f) Production System — Manufacturing of Cement Products

(g) Technical know-how — ....

(h) Sales System — Local Slaes 100%

(i) Annual Fuel Requirement — Diesel (456,000) Gals
(to prescribe type and quantity)

(j) Annual Electricity Requirement — 57,000,000 kwh

(k) Annual Water Requirement — 48,000,000 Gals
(to prescribe daily requirement, if any) — 150,000 Gals

11. Detail information relating to financial standing:-

(a) Name/company's name — LG International Corporation

(b) National Registration No./Passport No. — 000530

(c) Bank Account No. — 116-81-18686

Remark: To enclose bank recommendation from resident country or annual audit report of the principle company relating to the above Para 10.

12. List of employment to be required in the investment business:-

(a) Employment from Local — (390) numbers (99.49) %

(b) Required Technicians and Executives from abord — (2) numbers (0.51) %
(To express required period based on the nature of business sach as Engineer,QC, Buyer, Management, etc.)

Remark: The following particulars shall be enclosed relating to the above Para 11:-

(i) Number of Employee, designation, salary, etc;

(ii) Plan for Social security and welfare of staff/labour;

(iii) Family accompany with foreign employee;

13. Particulars relating to economic justification:-

		Foreign Currency	(In Million) Equivalent Estimated Kyat
(a)	Annual income	Shown in schedule - 6	
(b)	Annual expenditure	Shown in schedule - 10	
(c)	Annual net profit	Shown in schedule - 10	
(d)	Yearly investment	Shown in schedule - 11	
(e)	Recoupment Period	7 Years & 3 months	
(f)	Other benefits (to enclose detail calculation)	....	....

14. Evaluation of environmental impact;-
    - (a) Organization for evaluation of enviromental impact;
    - (b) Period of the evaluation for enviromental impact;
    - (c) Compensation programme for enviromental impact (environmental draft law);
    - (d) Water purification system and waste water treatment system;
    - (e) Garbage management system;
    - (f) System for storage of chemicals;

15. Evaluation on Socio-economic assessments;
    - (a) Organization for evaluation on socio-economic assessments;
    - (b) Period of the evaluation on socio-economic assessments;
    - (c) Number of volunteers (Corporate Social Responsibility) programme;

16. The above mentioned particulars and documents enclosed herewith this application are ture and correct as per my understanding, checked by myself and submitted with signed hereunder.

Signature	[signature]
Name	Mr.Hoon Jae Lee
Designation	Promoter
Company Name	Highland Cement International Limited

Schedule - A

Detail List of Buildings in Measurement

Sr.No		Particulars	L (m)	B (m)	H (m)	Area (Square meter)	Remarks
B		Industrial Buildings					
	1	Quarry Office & Equipment Shed	200	40			
	2	Limestone Crushing & Conveying					
	(a)	Limestone Crusher (Primary)	24	13	19.3	312	C/C (Lean Top)
	(b)	Limestone Crusher (Secondary)	17	13	17.7	221	C/C (Lean Top)
	(c)	Conveyor Line	60	3.4			
	(d)	Conveyor Support (2) Nos;					
	(i)	Conveyor Support	6	6	6		
	(ii)	Conveyor Support	5	6.973	8		
	3	Limestone Prehomogenization	126	44	22	5,544	C/C (Roof Top)
	4	Corrective Materials Crushing and Storage Hall					
	(a)	Storage Hall	54	54	10.6	2,916	C/C (Roof Top)
	(b)	Crusher	10	36			
	(c)	Conveyor Line	45	3.4			
	(d)	Conveyor Support (2) Nos;					
	(i)	Conveyor Support	6	6			
	(ii)	Conveyor Support	5	5			
	5	Raw Proportioning Silos					
	(a)	Clay Silo	Φ 6 (id)	0.2(thk)	17		
	(b)	Ironstone Silo	Φ 6 (id)	0.2(thk)	17		
	(c)	Sand Silo	Φ 6 (id)	0.2(thk)	17		
	(d)	Limestone Silo	Φ 8 (id)	0.2(thk)	21		
	(e)	Conveying System	Steel Structure				
	(f)	Pre Grinder	5.7	5.7	7		
	6	Raw Grinding Plant					
	(a)	Raw Grinding Mill	24	12	20.9	288	Roof Slab
	(b)	Conditioning Tower	7.5	7.5	11	56.25	Roof Slab
	(c)	Dust Collector	17.65	12.84	10	226.63	Roof Slab
	7	Raw Meal Silo	Φ 15 (id)		56.25		
	8	Kiln Inlet	14.5	13	83	188.5	
	9	Kiln					
	(i)	1#pillar of Kiln	9.2	4.3	7	39.56	Foun; Outer
	(ii)	2#pillar of Kiln	7.9	6	8	47.4	Foun; Outer
	(iii)	3#pillar of Kiln	11	8	8.476	88	Foun; Outer
	10	Clinker Cooling and E.P					
		Gas Treatment					
		Grate Cooler	22	17.5	8	385	C/C
		Dust Collector	17.52	8.42	8.14	147.35	C/C
	11	Clinker Transport	14.646	4.5			
		Clinker Storage	Φ 22 (id)		45		

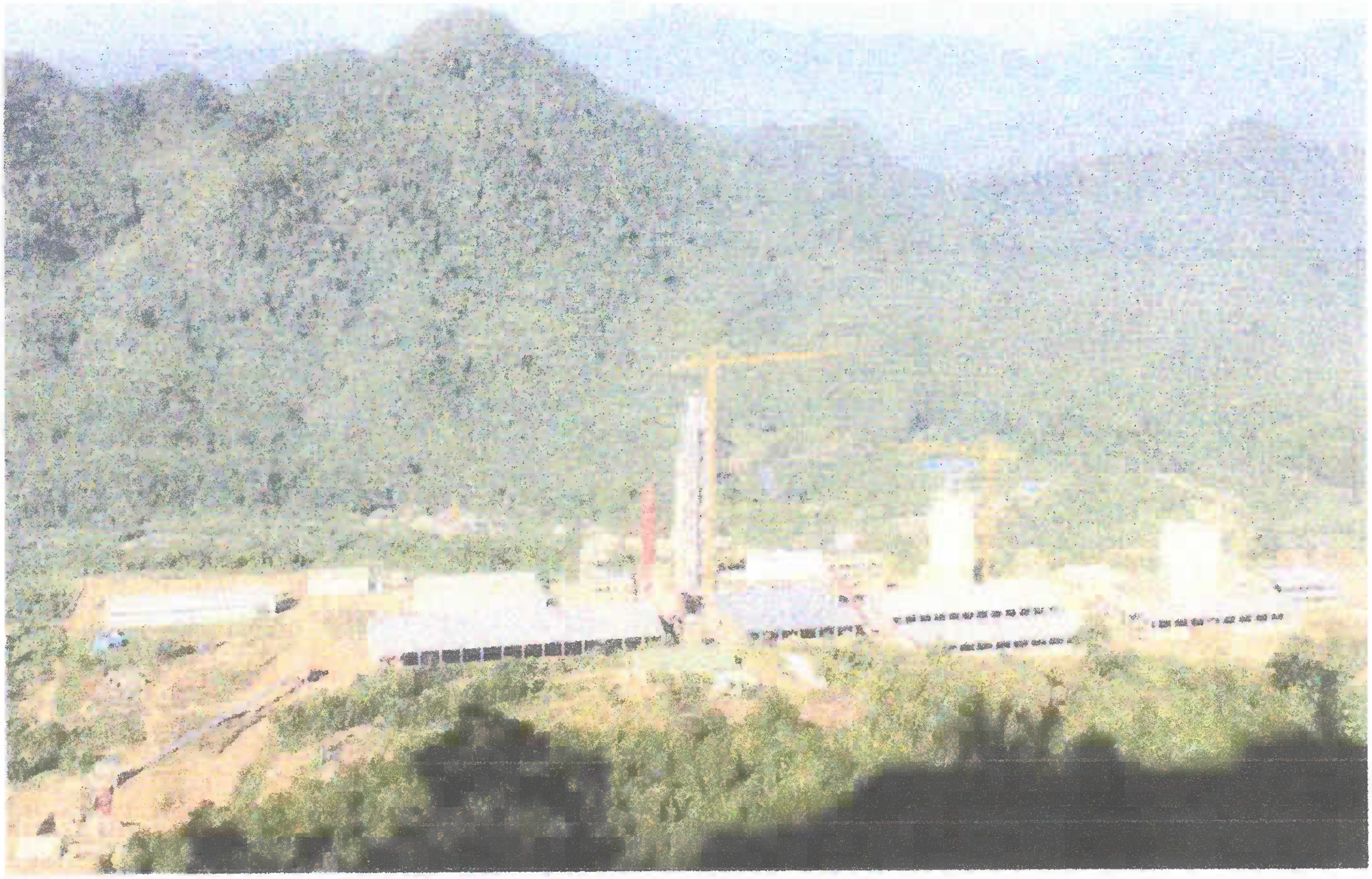
Sr.No		Particulars	L (m)	B (m)	H (m)	Area (Square meter)	Remarks
	12	Coal Storage Shed and Crushing					
	(a)	Coal Storage Shed	90	27	8	2,430	C/C (Roof Top)
	(b)	Crusher	7	6	5		
		Coal Drying & Conveying					
		Coal Drying	49	12	13	588	C/C (Roof Top)(Roof Slab)
		Conveyor Support	6	5	8.5		
		Conveyor Line	18.32	3.15	2.2		
	13	Coal Pre-blending	90	30	10.5	2,700	Steel Column top
		Conveyor Support (2) Nos;					
		Conveyor Support (1)	9.5	6.9	10.5		
		Conveyor Support (2)	7.75	8.05	4		
	14	Coal Grinding Plant	31.5	12	22.1	378	C/C
	15	Gypsum and Additive Crushing and Storage					
	(a)	Storage Hall	90	18	73	1,620	C/C RC Top
	(b)	Crusher	8.5	7	5.5		
	(c)	Conveyor Line	45.5	3.4			
	(d)	Conveyor Support	6.35	5	6.5		
	16	Clinker, Gypsum & Additive Proportioning Station				1748.5	
	(a)	Gypsum Silo	Φ 6 (id)		17		
	(b)	Additive Silo	Φ 6 (id)		17		
	17	Cement Mill	29	25	13.2	725	C/C
	18	Cement Silos (4) Nos;	Φ 12 (id)		35		C/C
	19	Packing & Loading Plant					
		Packing I	30.3	40	19.5	1212	C/C
		Packing II	49.5	31	8.3	1534.5	Outer
	20	Compressors House	14.5	13	7	2,028	
	21	Electrical Main & Sub-station	30	14.5	7	435	C/C
		(Inc.Emergency Generator)					
	22	Central Control Room & Laboratory	38.4	12.3	13.7	472.32	C/C
	23	Water Storage & Treatment Plant					
	(a)	Pump House	29.4	6.6	4.6		
	(b)	Circulating Water Tank (3) Nos;					
	(i)	Circulating Water Tank (1) Nos;	16.4	8.2	4		
	(ii)	Circulating Water Tank (2) Nos;	16.4	8.2	4		
	(iii)	Circulating Water Tank (3) Nos;	4	8			
	24	Mechanical and Electrical Workshop	78	15	9	1,170	C/C
	25	Weigh Bridges Platforms	15.8	3.3	0.6		
	27	Roads (Inside Factory)				6.17km	
	28	Bore Pile Costs					
	29	Proportioning Station & Conveying for Cement Grinding	13	12.5	24.5	162.5	C/C Steel Structure
	30	Limestone Crushing Electrical	12.2	10.7	5.2	130.54	C/C

Sr.No		Particulars	L (m)	B (m)	H (m)	Area (Square meter)	Remarks
	31	Raw Electrical Room	16.5	4.2	5.2	69.3	C/C
	32	Cement Mill Electrical Room	17	12	5.2	204	C/C
	33	Packing Electrical Room	18.9	4.2	5.2	79.38	C/C
	34	Rotation Domitory	34.5	12	18.53	414	C/C
	35	Domitory	34.5	12	14.9	414	C/C Roof Top
	36	Retaining Wall					
		Retaining Wall (I)	77	3.75	6		
		Retaining Wall (II)	77	4.25	7.5		
		Retaining Wall (III)	100	0.46	9		
	37	Stone Pitching					
	38	Fencing				6300m	
	39	Pipe Cable Trenches and Drain	782.12m				
C		**Administrative Buildings**					
	1	Main Gate and Office Building					
	2	Infirmary Building					
	3	Canteen	47.4	18.3	63		
D		**Commercial Buildings**					
	1	Store Godowns	90	36	12	23,242	
	2	POL Shed					
	3	Explosive Bunker	40ft	15ft			
E		**Residential Buildings**					
	1	Briefing Hall and Guests House	120ft	40ft			
	2	Residential Houses (GM)	88ft	44ft	21ft		
	3	2 Residential Houses (DGM)	41ft	60ft	21ft		
	4	2 Hostel	148ft	49ft	19ft		
	5	Fencing					
F		**Sanitary and Electrification Work**					
G		**Roads & Bridges Outside Factory and Residential Area**					

Highland Cement International Co., Ltd.

Pyi Nyaung Cement Factory Project

Panoramic View of Project



Quarry Development





Primary & Secondary Crushing Plant



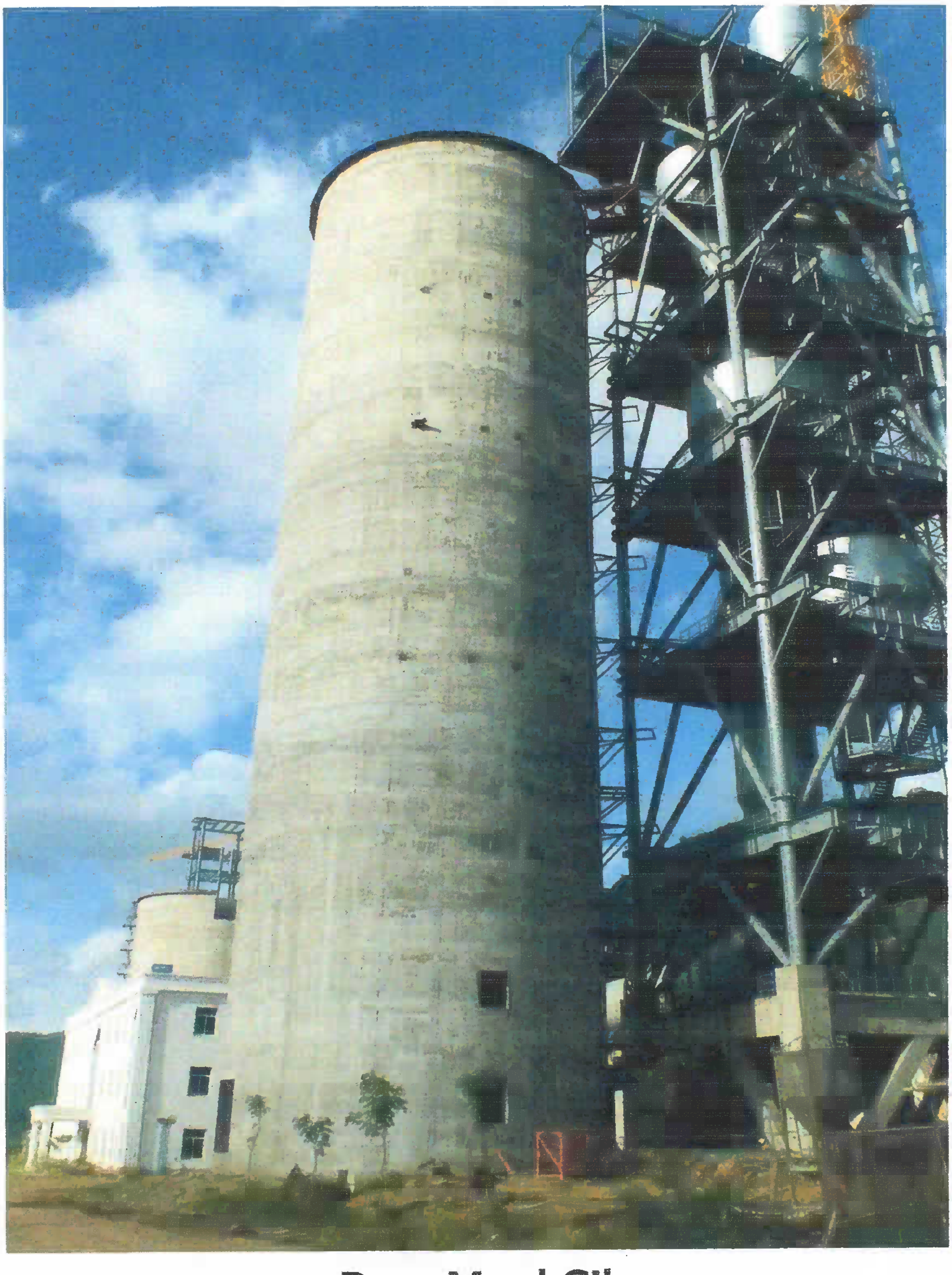




Raw Material Silo



Raw Grinding Mill



Raw Meal Silo



Pre-heater



Pre-heater (chimney)

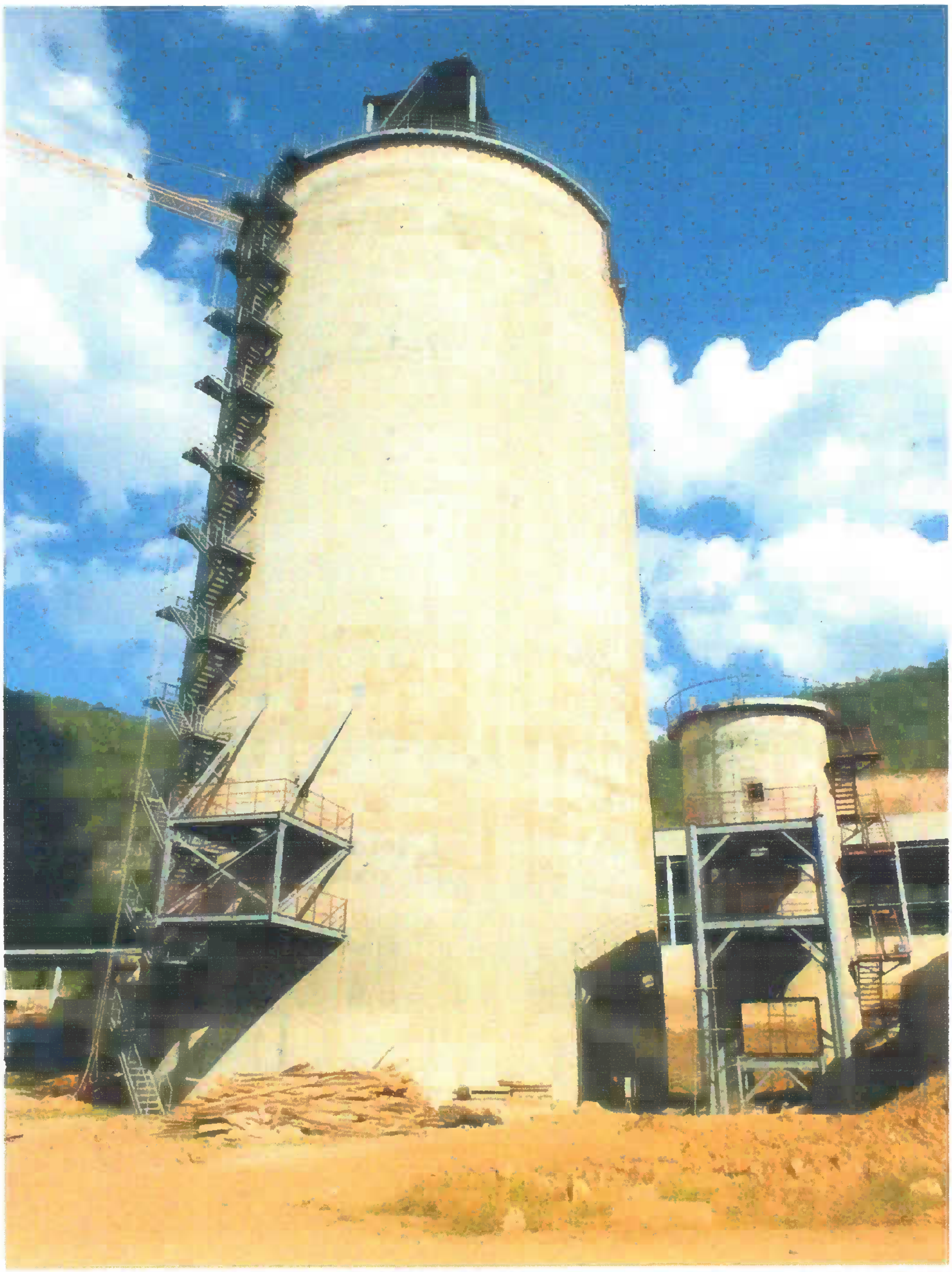
Kiln



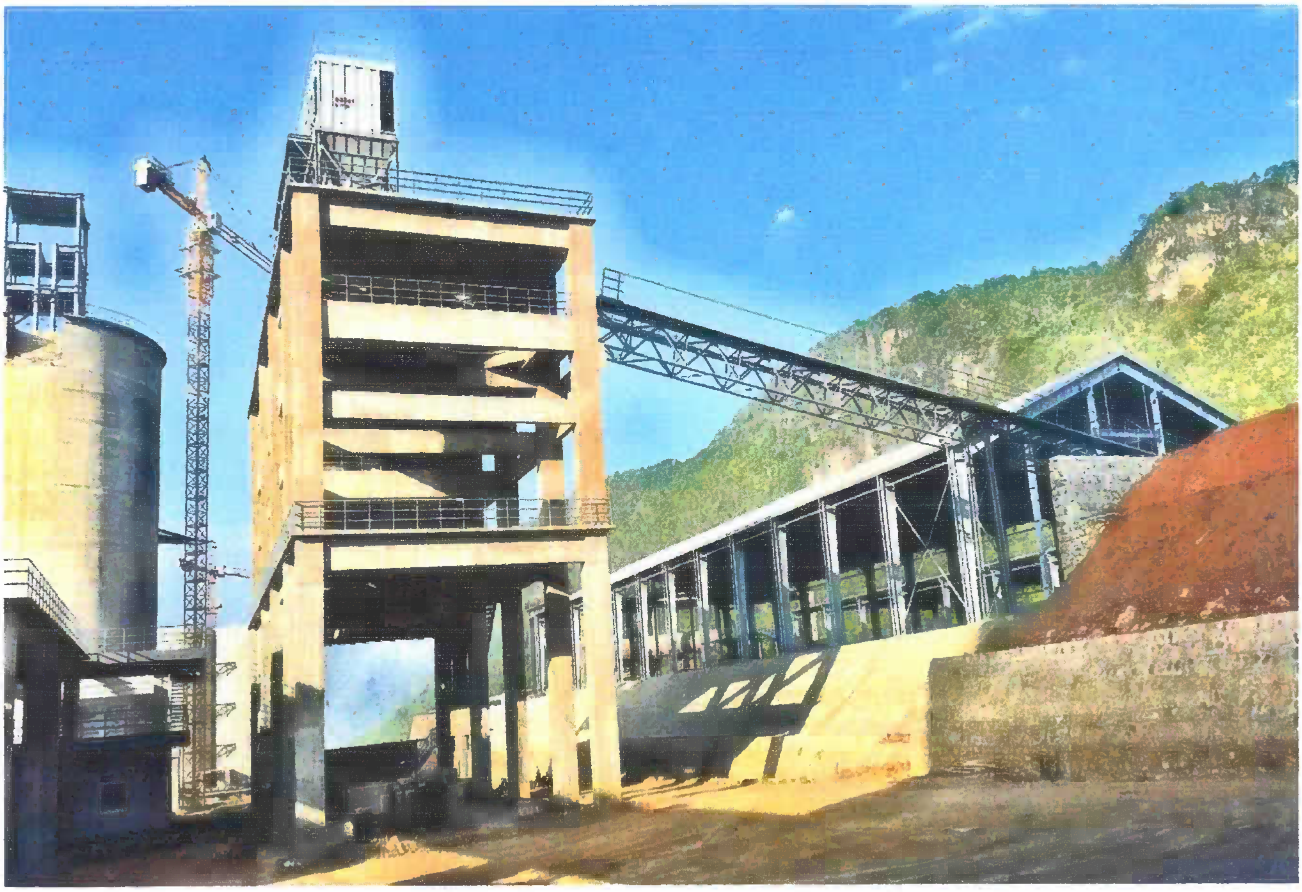




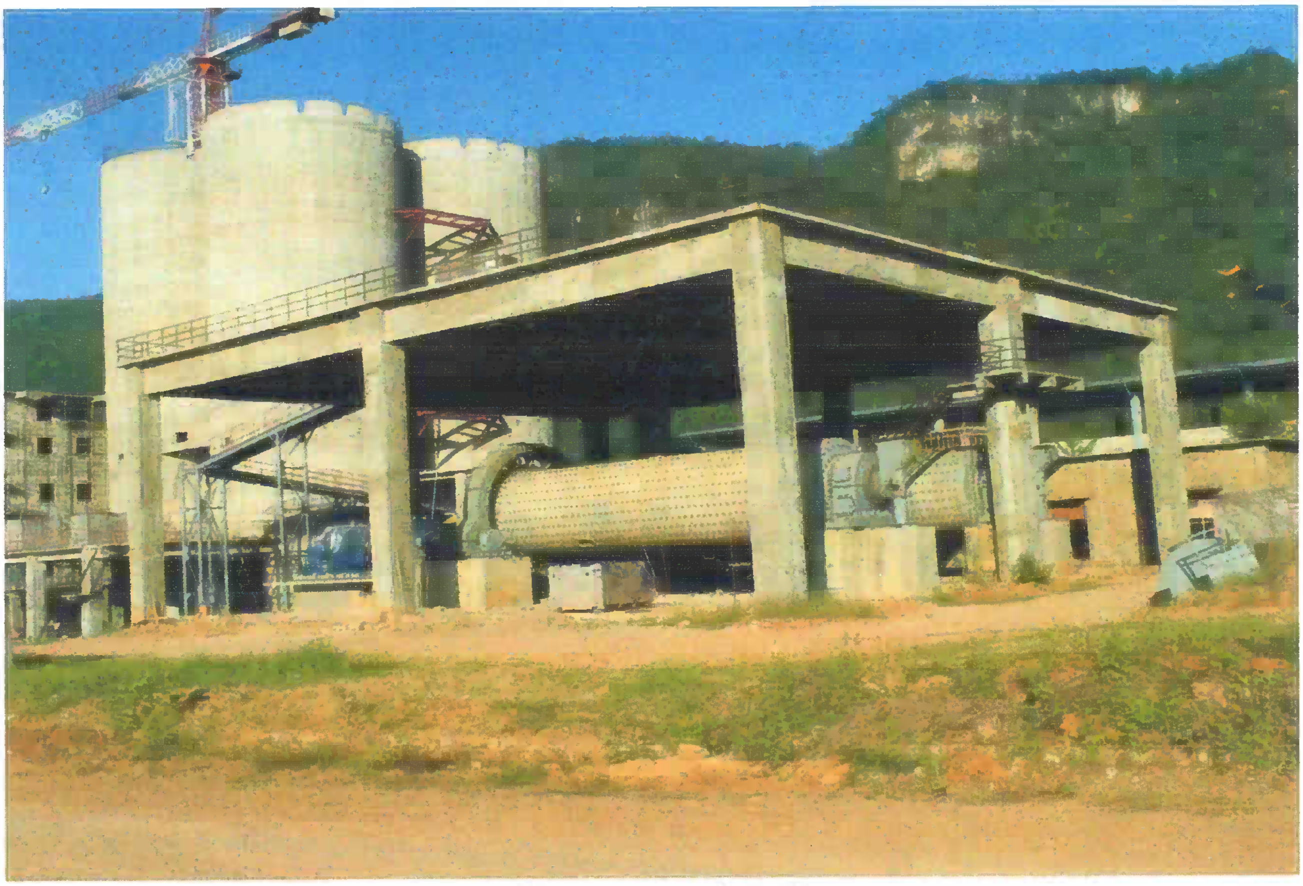
Clinker Cooling



Clinker Silo



Coal Grinding Plant



Cement Mill



Cement Silo



Packing Plant



Packed Cement Storage



Coal Drying Plant



Coal Pre-blending



Combine Storage Shed



Gypsum and Clinker Proportioning Station



Central Control and Laboratory Building



M&E Workshop



Briefing Hall & Guest House



Residential House (GM)



Residential House (DGM 1)



Residential House (DGM 2)



Chumery 1



Chumery 2

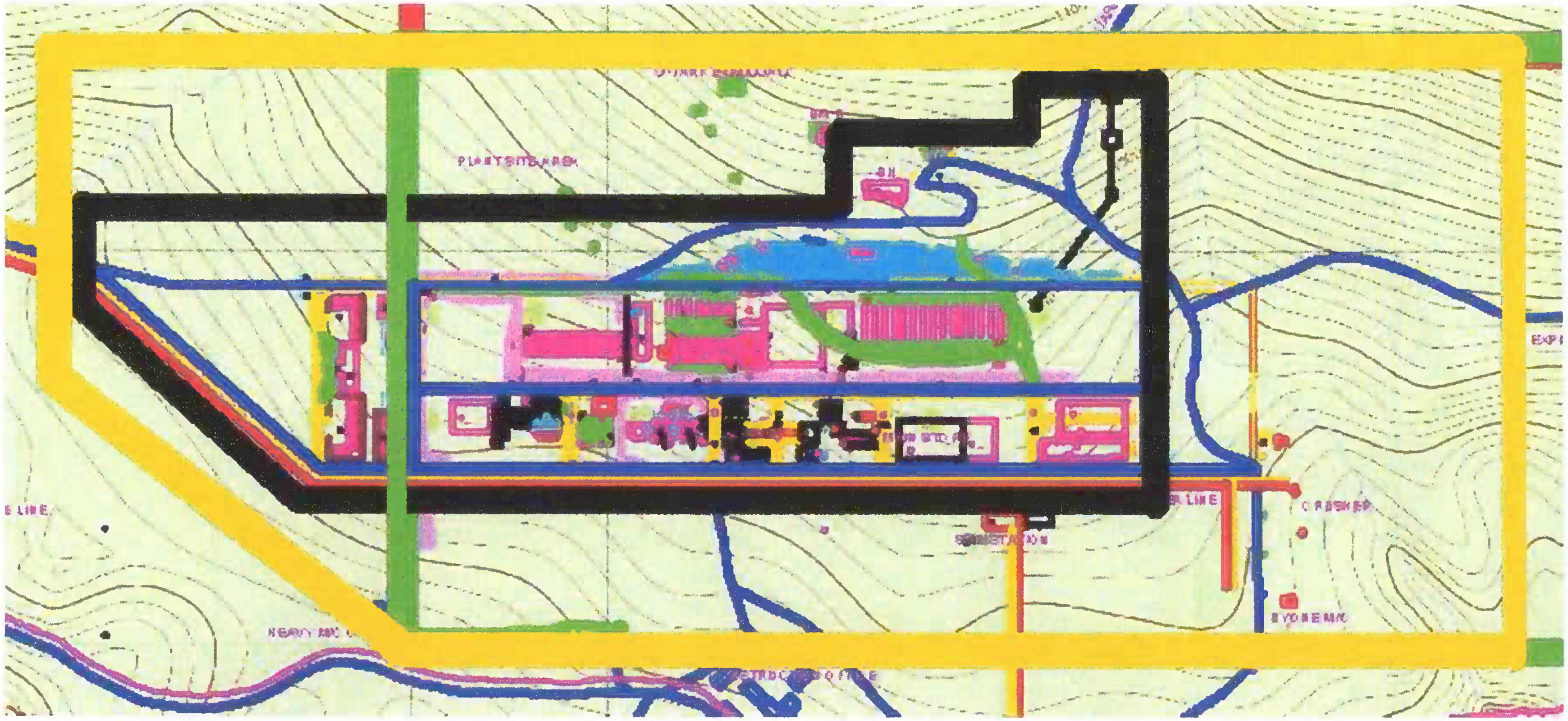


Dining Hall



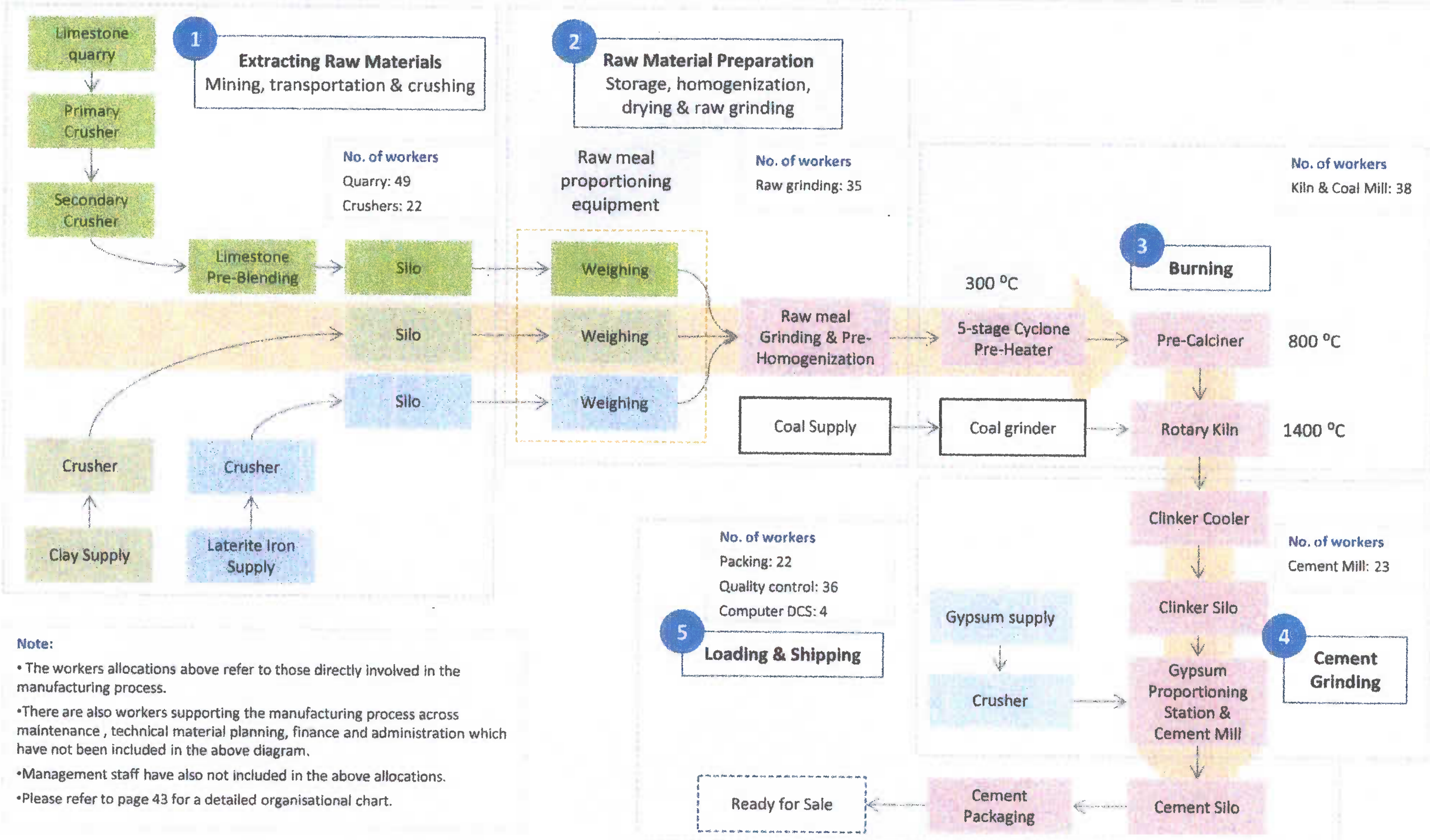
Modular House

ပြည်ညောင်ဘိလပ်မြေစက်ရုံမြေဧရိယာ



စက်ရုံမြေဧရိယာ	-	(၁၇၃ ဧက)
စက်ရုံဧရိယာ	-	(၉၀.၃၈ ဧက)

Manufacturing Process Map



Note:

- The workers allocations above refer to those directly involved in the manufacturing process.
- There are also workers supporting the manufacturing process across maintenance , technical material planning, finance and administration which have not been included in the above diagram.
- Management staff have also not included in the above allocations.
- Please refer to page 43 for a detailed organisational chart.

Source: Management

© 2014 KPMG Corporate Finance Pte Ltd (Registration No: 198500417D), a Singapore incorporated company and a member firm of the KPMG network of independent member firms affiliated with KPMG International Cooperative ("KPMG International"), a Swiss entity.

HIGHLAND CEMENT INTERNATIONAL CO.,LTD
LIST OF DIRECTORS

Schedule - 1

Sr. No.	Name	Nationality/ P.P. No.	Occupation	No of shares Ratio	Address
1	LG International Corporation (Represented By)	Incorporated In Korea		51%	
	Mr.Hoon Jae Lee	Korean P.P.No. M-74326842	Managing Director		1013-dong 1005-ho, Taegang Apt., Gongneung 2-dong, Nowon-gu, Seoul, Korea.
	Mr.Jin Ho Park	Korean P.P.No. M-16817324	Director		104-1102 (Chunggu Joonggye-dong Apt, Joongye-dong), Joonggye-ro 184, Nowon-gu, Seoul, Korea.
	Mr.Kwang Ryun Song	Korean P.P.No. M-78146575	Director		101-dong 301-ho, Hakdong-ro 409, Gangnam-gu, Seoul, Korea.
2	Blue Diamond Cement Co.,Ltd (Represented By)	Incorporated In Myanmar	Director	49%	
	U Kyaw Soe Win	Myanmar 12/ Ma Ya Ka (Naing) 125421			No.33 (D), Yadanar Street, 7th Quarter, Mayangone Township, Yangon, Myanmar.
	Daw Khaing Mu Mu	Myanmar 8/ Ma Ka Na (Naing) 010989			Building No.O, No.4th Quarter, No.8 Shwe Myint Zu Street, Kamayut Township, Yangon, Myanmar.

HIGHLAND CEMENT INTERNATIONAL CO.,LTD
LABOUR LIST

Schedule - 2

First Year

Foreign Techanician

	Number
CEO / CFO	2
Technical Advisor	4
	6

Local Techanician

	Number
General Manager	1
Deputy General Manager	2
Assistant GM (AGM)	7
Deputy GM	7
Manager	21
Assistant Manager	38
Section Head	78
Assistant Section Head	186
Trainees	50
	390
Total	**396**

HIGH LAND CEMENT INTERNATIONAL CO.,LTD

CONSTRUCTION COST (INVENTORIES)

Schedule - 3

Sr.No	Description	Kyats
1	Inv- Deformed Bar	96,330,793.63
2	Inv- Cement	15,108,424.80
3	Inv- Sand	5,116,500.00
4	Inv- Chipping	7,563,757.70
5	Inv- Jungle Wood	2,228,800.00
6	Inv- Hard Wood	
7	Inv- Plywood	3,957,450.00
8	Inv- Wire Nail	418,958.61
9	Inv- Binding Wires	139,134.47
10	Inv- Tile & Marble	20,218,909.54
11	Inv- Door & Window Access;	1,017,365.26
12	Inv- Electrical Materials	12,984,624.75
13	Inv- Painting Materials	5,739,837.78
14	Inv- Pipe & Plumbing Acc;	9,735,229.10
15	Inv- Roofiing Materials	96,200.00
16	Inv- Bamboo Materials	1,552,260.00
17	Inv- Bentonide	4,357,500.00
18	Inv- 1x2 Stone	682,389.83
19	Inv- Concrete	14,166.36
20	Inv- Crushing Plant	276,998.01
21	Inv- Concrete Block	14,340,805.24
22	Inv- Sanitary Ware	3,715,621.70
23	Inv- Byone 9x9x12	42,542,056.15
24	Inv- Byone 4x5x11	21,157,794.39
25	Inv- Befine	2,980,076.37
26	Inv- X- Mat	174,000.00
27	Inv- Diesel	15,175,140.27
28	Inv- Gypsum	4,684,150.00
	Total	**292,308,943.96**

HIGH LAND CEMENT INTERNATIONAL CO.,LTD
BUILDING COST (SITE)

Schedule - 3-A

Sr.No	Description	Kyats
1	Feb 26 14	1,700,000.00
2	Feb 26 14	11,562,700.00
3	Adv Site	1,700,000.00
4	Adv- Site	30,058,275.00
5	Adv Site Project	1,700,000.00
6	Adv site	14,220,250.00
7	Adv Site	1,700,000.00
8	Ad Site	1,700,000.00
9	Adv Site	12,000,000.00
10	Adv Site	1,700,000.00
11	Adv Ko Aye Ko	3,000,000.00
12	General Expens Oct/2014	1,700,000.00
13	Adv site	1,700,000.00
14	Adv site	1,500,000.00
15	Site Expenses Nov 2014	1,700,000.00
16	Site Expenses Nov 2014	1,500,000.00
17	Adv site	1,700,000.00
18	Adv site	1,500,000.00
19	Adv Site	40,000,000.00
20	Adv site	1,700,000.00
21	Adv site	1,500,000.00
22	Adv site	1,700,000.00
23	Adv site	1,500,000.00
24	Adv Site	151,534,460.00
25	Adv Site INBD A/C 7.4.15 Remit	55,300,000.00
26	Adv site	50,000,000.00
27	Adv site	30,000,000.00
28	Adv- Soe Myint Aung	50,000,000.46
	Total	**475,575,685.46**

HIGH LAND CEMENT INTERNATIONAL CO.,LTD
BUILDING COST (SUB CONTRACTOR)

Schedule - 3-B

Sr.No	Description	Kyats
1	Adv- Soe Myint Aung (Paint)	14,500,000.00
2	Adv- My Group	3,000,000.00
3	Adv- U Tin Hla(Painting)	4,000,000.00
4	Adv- Stable	12,000,000.00
5	Adv- Ko Naing Naing(Logistic)	2,000,000.00
6	RIEC Silo (7 Nos)	36,845,693.00
	Total	**72,345,693.00**

HIGH LAND CEMENT INTERNATIONAL CO.,LTD

MACHINERY & EQUIPMENT

Schedule - 3-C

Sr.No	Description	Kyats
1	Advance for Machinery&Equipment	364,123,500.00
	Total	**364,123,500.00**

HIGH LAND CEMENT INTERNATIONAL CO.,LTD
BUILDING COST (SITE)

Schedule - 4

Sr.No	Description	Kyats
	Motor Vehicles	
1	Trailer Truck	17,480,000.00
2	Mitsubishi Pejero 3C/9866	46,137,500.00
3	Mitsubishi Pejero 4C/4193	50,859,791.67
4	Toyota Mark II 8001 4C/5667	26,093,750.00
5	Grand Tiger 5C/4750 &5C/4751	51,052,083.33
6	Trailor Dump Truck	15,294,861.11
7	Site Use Motor Cycle	198,611.11
8	Site Use Motor Cycle	246,911.89
9	Site Use Motor Cycle	336,893.75
10	Water Boxer5C/8734	28,043,333.33
11	UMEHL D- max 5C/6095	30,131,666.67
12	Luojia 2011.5 Motor Cycle	109,200.00
13	Vigo 2005 (Without)	181,350.00
14	PaMa/34782 Luojia~UB110 1	189,930.00
		266,355,882.86
	Office Equipment / Machine	
1	CDMA 450 MHz 09.652.1201 to1205	4,634,091.67
2	Hitachi Refrigerator	180,277.78
3	V800 vas BR Litom CDMA phone	446,203.13
4	CDMA Mobile Phone	307,326.39
5	379 6B 115 AB copierlock ped 038	910,751.39
	Pedestel forir 2525/2530 copier	
6	Model No: IR 2318L Connon Coppier	776,817.36
	NPG 28 Toner for IR 2016/2020	
7	Projector(Remaco PRO-3030 Motorised	723,243.75
	Screen 10'x10'with remote control	
8	Cannon Multimedia Projector MD LV-72852600	616,096.53
	ANSI Lumens XGA Resolution (1024x768)	
9	Pump 2 Nos @ Accessories	114,263.33
10	Zhonshen Motorcycle (without) For Messing	134,261.11
11	MRS Computer	470,050.00
12	Fuji Camera HS 30 t	254,876.11
		9,568,258.55

	Furniture & Fixture	
1	Sofa Settee ,3,2,1 seeter Set	350,916.67
2	Office ,table & chairs	255,466.46
3	Office ,table & chairs	425,777.43
4	3'6" Office Table (brown)	451,354.17
5	Model OC-415 metting Swiftble Chairs Black gray 10 N	258,776.39
6	Model OC-415 office Swiftble Chairs Black gray 10N	330,993.06
7	Claim 4'2' Office Table (brown)	117,352.08
8	12 P Metting table Circle set (brown)	180,541.67
9	Pyinkado wood Cupboard	291,574.79
10	Filing Cabinet 4 step (Leeco)	315,947.92
11	Drawinging Cabinet 15 step(Leeco)	105,315.97
12	Safe box (Leeco) 83.20	147,442.36
13	Star Frizer BD-30G	116,208.65
14	Computer Table	117,352.08
15	Assets (furniture)	222,668.06
16	Scanner rack 2P-03 CCW	8,726.18
17	Safe box (Leeco) 83.20	156,469.44
18	Compressor for Drilling Machine 7m3/min 0.7 mpa	27,872,563.88
	Pressure, Engine Power 58 Kw 4 Nos @ 10000 USD	
		31,725,447.26
	Survey Measurement Instrument	
1	Garmin GPS 76S	120,850.80
2	Distometer A3	135,842.42
3	Brunton Compass (Taiwan)	26,923.72
4	Software CD	13,461.86
5	Measurement Instrument	3,294.86
6	Ushikata Compass	456,447.17
7	Metel Tripod	64,824.07
8	Aluminium staff	47,144.78
9	50 meter measuring Tape coil	32,144.17
10	Refletor Terget System	13,393.40
11	Topcon El Theodolite 1 Nos	915,621.42
12	3000 Gl Diesel Tank	5,788,645.83
		7,618,594.50
	Detail Machinery & Equipment List	
	Heavy Machine Crane	
1	Concrete Block Machine	30,656,666.67
2	5F/3911 Hyundi County Ferry	38,950,000.00
3	320 DBackhoe bath 7450000 of	62,926,800.09
	50% payment (37250000x26.45) 1 Nos	
		132,533,466.76

	Machinery & Equipment	
1	Kappa Generator 100 kva open type generator	2,673,611.11
2	28HP tc eg:15 kva Generator	196,395.83
3	28HP tc eg:15 kva Generator	189,215.28
4	Drilling machine (Uni Asia)	1,268,055.56
5	30KVA Generator / Shwe naga	1,663,277.78
6	Hydrolic Drilling Machine (U Soe Thein Co)	2,743,125.00
7	CRI - 1.0 HP Pump	136,562.50
8	63 KVA Generator	2,042,975.00
9	Crushing Machine & Accessories	4,150,335.00
10	Byone Machine	17,553,246.67
11	Engine JD 1130	555,284.44
		33,172,084.17
	Machinery	
1	Design Cost (General Layout)	701,970,196.16
2	Linestone Crushing & Conveying	470,632,649.73
3	Coal Pre-blending & Conveying	231,905,943.35
4	Raw Material Grinding	1,655,171,830.94
5	Kiln Inlet & Exhaust Gas Treatment	1,418,718,712.23
6	Kiln	1,309,586,503.60
7	Clinker Cooling & Conveying	2,854,489,332.07
8	Cement Grinding System	1,864,341,897.49
9	Cement Packing & Loading Facilities	334,217,388.94
10	Ocean Shipping & Insurance	291,019,223.02
		11,132,053,677.53
	Machinery	
1	Furukaw Crawlar Drill HCR 910- DS	511,792,271.00
2	Caterpillar D7R Series2 Dozar	308,756,800.00
3	Potain Tower Crane MC310K16 (1) Unit	457,980,000.00
4	Dump Trunk (10) Nos	407,257,000.00
		1,685,786,071.00
	Total	**12,983,545,299.46**
	Building	
1	Pre-Engineering Work	6,691,677,362.53
2	Industrial Building	19,633,187,446.99
3	Residential Buildings	1,532,964,520.47
4	Commercial Buildings	415,046,866.75
		28,272,876,196.74
	GRAND TOTAL	**41,571,689,679.37**

HIGH LAND CEMENT INTERNATIONAL CO.,LTD
PRELIMINARY EXPENSES

Schedule - 4

Sr.No	Description	Kyats
1	**Admin & Overhead Expenses**	
	WIP- Salary	620,737,041.00
	WIP- Meal Allowance	243,364,581.00
	WIP- Daily Wages	439,562,414.00
	WIP- Staff Benefit	72,542,141.00
	Adm- Professional Fee	82,602,686.00
	Adm- Processing Exp (BD)	551,000.00
	WIP- Uniform Expenses	8,378,617.00
	WIP- Office Utilities	33,939,205.43
	WIP- Medical Expenses	23,106,879.00
	WIP- Training Expenses	6,412,440.00
	Adm- Rental (Room/Hotel/House)	5,144,080.00
	Adm- Car Licence Expenses	24,456,633.00
	Adm- Printing & Stationary	25,864,456.00
	Adm- Travelling Expneses	129,884,263.00
	Adm- Parking & Toll Exp;	4,864,221.00
	Adm- Telex, Fax & Email Exp	12,553,802.00
	Adm- Postage & Corrier Exp	1,753,915.00
	Adm- Electric Metre	60,314,167.01
	Adm- Present & Donation	50,675,184.00
	Adm- Entertainment	35,953,901.00
	Adm- Operating Expenses	10,188,406.49
	Adm- Hire of Guide Grop	856,000.00
	Adm- MIC Proposal	1,350,000.00
	Adm- Bank Charges	11,141,865.00
	Adm- Miscellanous	7,986,191.13
	Adm- Site Office Exp	12,818,640.00
	Adm- Bed Room Accessories	7,073,704.00
	Adm- Chinese Technician Exp	4,475,678.00
	Adm- Repair & Main (Other)	13,564,900.00
	Adm- Drinking Water & Treat	9,674,025.00
	Adm- Import Licence Exp	8,499,965.00
	Adm- Fuel Expenses (General)	42,385,913.29
	Adm- Repair (off: Equip)	3,673,560.00
	Adm- Rent (Vehicle)	2,278,850.00
	Total Admin & Overhead Cost	**2,018,629,324.35**
	Exploration, Survey & Analaysis	
2	**Nyaung Pin Taung Surface Sampling Cost**	
	WIP- SF: Consultant Fee	100,000.00
	WIP- SF: Lime Hardness Test	4,972,000.00
	WIP- SF: Load & Unload Chgs	2,328,500.00
	WIP- SF: General Labour	266,000.00
	WIP- SF: Geological Mapping	9,795,000.00
		17,461,500.00
3	**Thayet Ye Chaung Taung Drilling Cost**	
	WIP- TYYCT: Core Drilling Cost	35,658,164.00
	WIP- TYYCT: Geological Cons;	10,339,500.00
		45,997,664.00

4	**Nyaung Pin Taung Drilling Cost**	
	WIP- PN: Drill Hole No (1)	7,553,170.00
	WIP- PN: Drill Hole No (2)	3,527,600.00
		11,080,770.00
5	**WIP- Mining Work**	5,000,000.00
6	**Thayetye Taung Mine Design & Plant Site Detail Survey Cost**	
	WIP- Plant Site: Geological Mapping	7,300,000.00
	WIP- New Plant Site; Mapping	3,250,000.00
	WIP- Rood & Bridge; Mapping	400,000.00
		10,950,000.00
	Total Exploration, Survey & Analaysis Cost	**90,489,934.00**
7	**Other Expenses**	
	Interest	6,679,951,608.32
	Installation of Machinery (Technician Meal & Living)	32,891,713.00
	Depreciation	344,538,311.92
		7,057,381,633.24
	Total Preliminary Expenses	**9,166,500,891.59**

HIGHLAND CEMENT INTERNATIONAL CO.,LTD
INVESTMENT

Schedule - 5
US$ & Kyats In Million

Sr No	Particulars	Investment Local		Investment Foreign	Total Investment	Total Investment
		Total Kyat	Convert US$	US$	US$	Convert Kyat
	Investment Type					
1	Construction Cost (Inventories)	292.3089	0.2338		0.2338	292.3089
2	Building Cost (Site)	475.5756	0.3805		0.3805	475.5756
3	Building Cost (Sub Contractor)	72.3456	0.0579		0.0579	72.3456
4	Machinery & Equipment	364.1235	0.2913		0.2913	364.1235
5	Property, Plant, Machinery				-	-
	and Equipment	41,571.6896	33.2574		33.2574	41,571.6896
6	Preliminary Expenses	9,166.5008	7.3332		7.3332	9,166.5008
7	Settlement of Current Liabilities	(3,953.6169)	(3.1629)		(3.1629)	(3,953.6169)
8	Cash	9.5527	0.0076	40.0000	40.0076	50,009.5527
9	Additional Cash		0.0326		0.0326	40.7363
	TOTAL CAPITAL	**47,998.4798**	**38.4314**	**40.0000**	**78.4314**	**98,039.2161**

Eachange Rate = Kyat 1250/-

Bue Diamond Cement Co.,Ltd	49%	38,431,373
LG International Corp;	51%	40,000,000
		78,431,373

HIGHLAND CEMENT INTERNATIONAL CO.,LTD
PRODUCTION & SALE STATEMENT

Schedule - 6

r. lo	Particulars	AU	Yr.1	Yr.2	Yr.3	Yr.4	Yr.5	Yr.6	Yr.7	Yr.8	Yr.9	Yr.10
	Total Working Days/Year	Days	160.0	320.0	320.0	320.0	320.0	320.0	320.0	320.0	320.0	320.0
	Clinker Output MT/day	MT	1,500.0	1,500.0	1,500.0	1,500.0	1,500.0	1,500.0	1,500.0	1,500.0	1,500.0	1,500.0
	Capacity Utilization	%	76%	87%	95%	95%	95%	95%	95%	95%	95%	95%
	Clinker Production Per Year	MT	182,400.0	417,600.0	456,000.0	456,000.0	456,000.0	456,000.0	456,000.0	456,000.0	456,000.0	456,000.0
	Clinker To cement conversion	%	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%
	Clinker To cement conversion	MT	5,472.0	12,528.0	13,680.0	13,680.0	13,680.0	13,680.0	13,680.0	13,680.0	13,680.0	13,680.0
	Total Cement Production	MT	**187,872.0**	**430,128.0**	**469,680.0**	**469,680.0**	**469,680.0**	**469,680.0**	**469,680.0**	**469,680.0**	**469,680.0**	**469,680.0**
1	**Quantity**											
	Cement	M/T	187,872.0	430,128.0	469,680.0	469,680.0	469,680.0	469,680.0	469,680.0	469,680.0	469,680.0	469,680.0
2	**Price Per Unit**											
	Cement	Kyat / MT	89,550	89,775	90,300	90,825	91,350	91,350	91,350	91,350	91,350	91,350
3	**Value (a x b)**											
	Cement	Kyat / ML	**16,823.99**	**38,614.74**	**42,412.10**	**42,658.69**	**42,905.27**	**42,905.27**	**42,905.27**	**42,905.27**	**42,905.27**	**42,905.27**

HIGHLAND CEMENT INTERNATIONAL CO.,LTD
DIRECT RAW MATERIALS

Schedule - 7

Sr. No	Particulars	A / U	Year									
			Yr1	Yr2	Yr3	Yr4	Yr5	Yr6	Yr7	Yr8	Yr9	Yr10
A	**Raw Material**											
1	Lime Stone	MT	251,712.00	576,288.00	629,280.00	629,280.00	629,280.00	629,280.00	629,280.00	629,280.00	629,280.00	629,280.00
2	Gypsum	MT	5,472.00	12,528.00	13,680.00	13,680.00	13,680.00	13,680.00	13,680.00	13,680.00	13,680.00	13,680.00
3	Clay	MT	21,888.00	50,112.00	54,720.00	54,720.00	54,720.00	54,720.00	54,720.00	54,720.00	54,720.00	54,720.00
4	Laterite	MT	18,240.00	41,760.00	45,600.00	45,600.00	45,600.00	45,600.00	45,600.00	45,600.00	45,600.00	45,600.00
B	**Price**											
1	Lime Stone	K / MT	1,800.00	1,800.00	1,800.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
2	Gypsum	K / MT	80,000.00	80,000.00	80,000.00	83,000.00	83,000.00	83,000.00	83,000.00	83,000.00	83,000.00	83,000.00
3	Clay	K / MT	600.00	600.00	600.00	650.00	650.00	650.00	650.00	650.00	650.00	650.00
4	Laterite	K / MT	15,000.00	15,000.00	15,000.00	17,000.00	17,000.00	17,000.00	17,000.00	17,000.00	17,000.00	17,000.00
A X B	**Total**											
1	Lime Stone	K / ML	453.08	1,037.32	1,132.70	1,258.56	1,258.56	1,258.56	1,258.56	1,258.56	1,258.56	1,258.56
2	Gypsum	K / ML	437.76	1,002.24	1,094.40	1,135.44	1,135.44	1,135.44	1,135.44	1,135.44	1,135.44	1,135.44
3	Clay	K / ML	13.13	30.07	32.83	35.57	35.57	35.57	35.57	35.57	35.57	35.57
4	Laterite	K / ML	273.60	626.40	684.00	775.20	775.20	775.20	775.20	775.20	775.20	775.20
			1,177.57	**2,696.03**	**2,943.94**	**3,204.77**	**3,204.77**	**3,204.77**	**3,204.77**	**3,204.77**	**3,204.77**	**3,204.77**

HIGHLAND CEMENT INTERNATIONAL CO.,LTD
SALARY AND WAGES

Schedule - 8
Kyats In Million

Description	YR.1			YR.2			YR.3			YR.4			YR.5 To YR.10		
	Nos	Monthly U$	Yearly US$/ML	Nos	Monthly U$	Yearly US$/ML	Nos	Monthly U$	Yearly US$/ML	Nos	Monthly U$	Yearly US$/ML	Nos	Monthly U$	Yearly US$/ML
Foreign Person															
CEO / CFO	2	10,000	0.2400	2	10,000	0.2400	2	10,000	0.240	2	10,000	0.2400	2	10,000	0.2400
Technical Advisor *	4	-	-	4	-	-	4	-	-	-	-	-	-	-	-
Total	6		0.2400	6		0.2400	6		0.2400	2		0.2400	2		0.2400
Local Person															
General Manager	1	2,000	0.0240	1	2,000	0.0240	1	2,000	0.0240	1	2,000	0.0240	1	2,000	0.0240
Deputy General Manager	2	1,500	0.0360	2	1,500	0.0360	2	1,500	0.0360	2	1,500	0.0360	2	1,500	0.0360
Assistant GM (AGM)	7	1,000	0.0840	7	1,000	0.0840	7	1,000	0.0840	7	1,000	0.0840	7	1,000	0.0840
Deputy GM	7	800	0.0672	7	800	0.0672	7	800	0.0672	7	800	0.0672	7	800	0.0672
Manager	21	600	0.1512	21	600	0.1512	21	600	0.1512	21	600	0.1512	21	600	0.1512
Assistant Manager	38	500	0.2280	38	500	0.2280	38	500	0.2280	38	500	0.2280	38	500	0.2280
Section Head	78	300	0.2808	78	300	0.2808	78	300	0.2808	78	300	0.2808	78	300	0.2808
Assistant Section Head	186	250	0.5580	186	250	0.5580	186	250	0.5580	186	250	0.5580	186	250	0.5580
Trainees	50	120	0.0720	50	120	0.0720	50	120	0.0720	50	120	0.0720	50	120	0.0720
Total	390		1.5012	390		1.5012	390		1.5012	390		1.5012	390		1.5012
Grand Total	**396**		**1.7412**	**396**		**1.7412**	**396**		**1.7412**	**392**		**1.7412**	**392**		**1.7412**

* Four (4) Technical Advisors will be employed and dispatched by a separate Korean O&M company.

Accordingly their salary and wages shall be borned by the O&M company which will conclude the O&M contract with JVC at its incorporation.

HIGHLAND CEMENT INTERNATIONAL CO.,LTD
DEPRECIATION SCHEDULE

Schedule - 9
Kyats In Million

Sr No	Particulars	US$	Depreciation	Depreciation
			Rate	US$
1	Construction Cost (Inventories)	0.2338	10%	0.0234
2	Building Cost (Site)	0.3805	10%	0.0380
3	Building Cost (Sub Contractor)	0.0579	10%	0.0058
4	Machinery & Equipment	0.2913	10%	0.0291
5	Property, Plant, Machinery	-		-
	and Equipment	33.2574	10%	3.3257
		34.2208		3.4221
6	Preliminary Expenses	4.1779	10%	0.4178
	TOTAL	**38.3988**		**3.8399**

HIGHLAND CEMENT INTERNATIONAL CO.,LTD
PROJECTED PROFIT & LOSS STATEMENT

Schedule - 10
US$ & Kyats in Million

r. Io	Particulars	YR.1			YR.2			YR.3			YR.4 To Yr.5			YR.6 To Yr.10		
		US$	Kyat	Total	US$	Kyat	Total	US$	Kyat	Total	US$	Kyat	Total	US$	Kyat	Total
	Sale of Cement		16,823.99	16,823.99		38,614.74	38,614.74		42,412.10	42,412.10		42,658.69	42,658.69		42,905.27	42,905.27
	(-) Commercial Tax 5%		(801.14)	(801.14)		(1,838.80)	(1,838.80)		(2,019.62)	(2,019.62)		(2,031.37)	(2,031.37)		(2,043.11)	(2,043.11)
		-	**16,022.85**	**16,022.85**	-	**36,775.94**	**36,775.94**	-	**40,392.48**	**40,392.48**	-	**40,627.32**	**40,627.32**	-	**40,862.16**	**40,862.16**
	Direct Raw Material		1,177.57	1,177.57		2,696.03	2,696.03		2,943.94	2,943.94		3,204.77	3,204.77		3,204.77	3,204.77
	Salary & wages	1.74		2,176.50	1.74		2,176.50	1.74		2,176.50	1.74		2,176.50	1.50		1,876.50
	Consumables		1,188.23	1,188.23		2,720.42	2,720.42		2,970.58	2,970.58		2,970.58	2,970.58		2,970.58	2,970.58
	Direct Cost		4,965.15	4,965.15		11,367.57	11,367.57		12,412.87	12,412.87		12,412.87	12,412.87		12,412.87	12,412.87
	Maintainance Expenses		471.07	471.07		1,081.21	1,081.21		1,187.54	1,187.54		1,194.44	1,194.44		1,201.35	1,201.35
	O & M Expenses	1.58		1,975.00	1.30		1,625.00	0.65		812.50			-			-
	Admin Expenses		336.48	336.48		772.29	772.29		848.24	848.24		853.17	853.17		858.11	858.11
	Other Expenses		168.24	168.24		386.15	386.15		424.12	424.12		426.59	426.59		429.05	429.05
	Selling Expenses		252.36	252.36		579.22	579.22		636.18	636.18		639.88	639.88		643.58	643.58
	Depreciation	1.92		2,399.92	3.84	-	4,799.85	3.84	-	4,799.85	3.84	-	4,799.85	3.84	-	4,799.85
		5.24	8,559.10	15,110.53	6.88	19,602.90	28,204.24	6.23	21,423.46	29,212.31	5.58	21,702.29	28,678.64	5.34	21,720.30	28,396.64
	NP before tax	(5.24)	7,463.75	912.32	(6.88)	17,173.05	8,571.70	(6.23)	18,969.02	11,180.17	(5.58)	18,925.03	11,948.68	(5.34)	19,141.86	12,465.52
	Less:Income tax						-			-			-	(1.34)	4,785.47	3,116.38
	NP after tax	(5.24)	7,463.75	912.32	(6.88)	17,173.05	8,571.70	(6.23)	18,969.02	11,180.17	(5.58)	18,925.03	11,948.68	(4.01)	14,356.40	9,349.14

Income Tax on Kyat = 25%
Commercial Tax = 5%
1 US$ = Ks 1250/-

HIGHLAND CEMENT INTERNATIONAL CO.,LTD
CASH FLOW STATEMENT

Schedule - 11
US$ & Kyats in Milli

Particulars	Pre-operating period			YR.1			YR.2			YR.3			YR.4 To Yr.5			YR.6 To Yr.10		
	US$	K	T	US$	K	T	US$	K	T	US$	K	T	US$	K	T	US$	K	
Inflow of Cash																		
Share Capital	78.4314		98,039.22															
Sale of Cement				-	16,823.99	16,823.99	-	38,614.74	38,614.74	-	42,412.10	42,412.10	-	42,658.69	42,658.69	-	42,905.27	42
(-) Commercial Tax 5%				-	(801.14)	(801.14)	-	(1,838.80)	(1,838.80)	-	(2,019.62)	(2,019.62)	-	(2,031.37)	(2,031.37)	-	(2,043.11)	(2
	78.4314	**-**	**98,039.22**	**-**	**16,022.85**	**16,022.85**	**-**	**36,775.94**	**36,775.94**	**-**	**40,392.48**	**40,392.48**	**-**	**40,627.32**	**40,627.32**	**-**	**40,862.16**	**4**
Out flow of Cash																		
Construction Cost (Inventories)	0.2338		292.31															
Building Cost (Site)	0.3805		475.58															
Building Cost (Sub Contractor)	0.0579		72.35															
Machinery & Equipment	0.2913		364.12															
Property, Plant, Machinery	-		-															
and Equipment	33.2574		41,571.69															
Preliminary Expenses	4.1703		5,212.88															
Direct Raw Material				-	1,177.57	1,177.57	-	2,696.03	2,696.03	-	2,943.94	2,943.94	-	3,204.77	3,204.77	-	3,204.77	3
Salary & wages				1.74	-	2,176.50	1.74	-	2,176.50	1.74	-	2,176.50	1.74	-	2,176.50	1.50	-	1
Consumables				-	1,188.23	1,188.23	-	2,720.42	2,720.42	-	2,970.58	2,970.58	-	2,970.58	2,970.58	-	2,970.58	2
Direct Cost				-	4,965.15	4,965.15	-	11,367.57	11,367.57	-	12,412.87	12,412.87	-	12,412.87	12,412.87	-	12,412.87	12
Maintainance Expenses				-	471.07	471.07	-	1,081.21	1,081.21	-	1,187.54	1,187.54	-	1,194.44	1,194.44	-	1,201.35	1
O & M Expenses				1.58	-	1,975.00	1.30	-	1,625.00	0.65	-	812.50	-	-	-	-	-	
Admin Expenses				-	336.48	336.48	-	772.29	772.29	-	848.24	848.24	-	853.17	853.17	-	858.11	
Other Expenses				-	168.24	168.24	-	386.15	386.15	-	424.12	424.12	-	426.59	426.59	-	429.05	
Selling Expenses				-	252.36	252.36	-	579.22	579.22	-	636.18	636.18	-	639.88	639.88	-	643.58	
Income Tax 25%						-			-			-			-	(1.34)	4,785.47	3
Total Out Flow of cash	38.39	-	47,988.93	3.32	8,559.10	12,710.60	3.04	19,602.90	23,404.40	2.39	21,423.46	24,412.46	1.74	21,702.29	23,878.79	0.17	26,505.76	26
Surplus (+)/(-) Deficit:	40.04	-	50,050.29	(3.32)	7,463.75	3,312.25	(3.04)	17,173.05	13,371.55	(2.39)	18,969.02	15,980.02	(1.74)	18,925.03	16,748.53	(0.17)	14,356.40	14
Accumulated cash	40.04	-	50,050.29	36.72	7,463.75	53,362.54	33.68	24,636.80	66,734.08	31.29	43,605.81	82,714.10	29.55	62,530.84	99,462.63	29.38	76,887.24	113

HIGHLAND CEMENT INTERNATIONAL CO.,LTD
DIRECT COST

Schedule - 12
Kyat in Million

Sr. No	Particulars	A / U	Year									
			Yr1	Yr2	Yr3	Yr4	Yr5	Yr6	Yr7	Yr8	Yr9	Yr10
	Quantity											
1	Diesel	Gal	182,400.00	417,600.00	456,000.00	456,000.00	456,000.00	456,000.00	456,000.00	456,000.00	456,000.00	456,000.00
2	Lubricating Oil	Gal	18,240.00	41,760.00	45,600.00	45,600.00	45,600.00	45,600.00	45,600.00	45,600.00	45,600.00	45,600.00
3	Electricity	Kwh	22,800,000	52,200,000	57,000,000	57,000,000	57,000,000	57,000,000	57,000,000	57,000,000	57,000,000	57,000,000
4	Coal	MT	37,210	85,190	93,024	93,024	93,024	93,024	93,024	93,024	93,024	93,024
	Price											
1	Diesel	Ks / Gal	3,250.00	3,250.00	3,250.00	3,250.00	3,250.00	3,250.00	3,250.00	3,250.00	3,250.00	3,250.00
2	Lubricating Oil	Ks / Gal	3,250.00	3,250.00	3,250.00	3,250.00	3,250.00	3,250.00	3,250.00	3,250.00	3,250.00	3,250.00
3	Electricity	Ks / Kwh	103.00	103.00	103.00	103.00	103.00	103.00	103.00	103.00	103.00	103.00
4	Coal	MT	52,800.00	52,800.00	52,800.00	52,800.00	52,800.00	52,800.00	52,800.00	52,800.00	52,800.00	52,800.00
	Value											
1	Diesel	Ks / ML	592.80	1,357.20	1,482.00	1,482.00	1,482.00	1,482.00	1,482.00	1,482.00	1,482.00	1,482.00
2	Lubricating Oil	Ks / ML	59.28	135.72	148.20	148.20	148.20	148.20	148.20	148.20	148.20	148.20
3	Electricity	Ks / ML	2,348.40	5,376.60	5,871.00	5,871.00	5,871.00	5,871.00	5,871.00	5,871.00	5,871.00	5,871.00
4	Coal	MT	1,964.67	4,498.05	4,911.67	4,911.67	4,911.67	4,911.67	4,911.67	4,911.67	4,911.67	4,911.67
		Ks / ML	**4,965.15**	**11,367.57**	**12,412.87**	**12,412.87**	**12,412.87**	**12,412.87**	**12,412.87**	**12,412.87**	**12,412.87**	**12,412.87**

HIGHLAND CEMENT INTERNATIONAL CO.,LTD
INDIRECT COST

Schedule - 13
Kyats in Million

Sr. No	Particulars	A / U	Year									
			Yr1	Yr2	Yr3	Yr4	Yr5	Yr6	Yr7	Yr8	Yr9	Y
	Consumables											
	Quantity											
1	Packaging	Bag	3,648,000	8,352,000	9,120,000	9,120,000	9,120,000	9,120,000	9,120,000	9,120,000	9,120,000	9,12
2	Kiln Lining Bricks	Ton	118,560	271,440	296,400	296,400	296,400	296,400	296,400	296,400	296,400	29
3	Grinding Media	Kg	38,304	87,696	95,760	95,760	95,760	95,760	95,760	95,760	95,760	9
4	Mill Lining Plate	Ton	18,240	41,760	45,600	45,600	45,600	45,600	45,600	45,600	45,600	4
	Price											
1	Packaging	Ks / Bag	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	
2	Kiln Lining Bricks	Ks / Ton	1400.00	1400.00	1400.00	1400.00	1400.00	1400.00	1400.00	1400.00	1400.00	1
3	Grinding Media	Ks / Kg	1772.00	1772.00	1772.00	1772.00	1772.00	1772.00	1772.00	1772.00	1772.00	1
4	Mill Lining Plate	Ks / Ton	2323.00	2323.00	2323.00	2323.00	2323.00	2323.00	2323.00	2323.00	2323.00	2
	Total											
1	Packaging	Ks / Million	912.00	2088.00	2280.00	2280.00	2280.00	2280.00	2280.00	2280.00	2280.00	2
2	Kiln Lining Bricks	Ks / Million	165.98	380.02	414.96	414.96	414.96	414.96	414.96	414.96	414.96	
3	Grinding Media	Ks / Million	67.87	155.40	169.69	169.69	169.69	169.69	169.69	169.69	169.69	
4	Mill Lining Plate	Ks / Million	42.37	97.01	105.93	105.93	105.93	105.93	105.93	105.93	105.93	
	Total	**Ks / Million**	**1188.23**	**2720.42**	**2970.58**	**2970.58**	**2970.58**	**2970.58**	**2970.58**	**2970.58**	**2970.58**	**2**

Schedule - 14

FINANCIAL EVALUATION

The following financial undicators should be reflected according to the datas & informations received,

a. The statement of Financial Position reflected income, expenditures and benefits for ten years of the whols factory;

b.The statement of cash flow reflected Surplus for ten years for the whole factory;

c. The Profit & Cash Surplus indicate performance of the business as Working Capital.

1.OPERATING RATIO

Kyats in Million

Financial YR	INCOME	EXPENDITURE	RATIO	PROFIT	RATIO
YR.1	16022.85	15110.53	94.30610	912.32	5.69
YR.2	36775.94	28204.24	76.69210	8571.70	23.31
YR.3	40392.48	29212.31	72.32116	11180.17	27.68
YR.4	40627.32	28678.64	70.58955	11948.68	29.41
YR.5	40862.16	28678.64	70.18386	12183.52	29.82
YR.6	40862.16	28396.64	69.49374	12465.52	30.51
YR.7	40862.16	28396.64	69.49374	12465.52	30.51
YR.8	40862.16	28396.64	69.49374	12465.52	30.51
YR.9	40862.16	28396.64	69.49374	12465.52	30.51
YR.10	40862.16	28396.64	69.49374	12465.52	30.51

2. BREAK EVEN PERIOD

INVESTMENT Ks 98,039.22 Kyats in Million

FINANCIAL YR	NET PROFIT AFTER TAX	+	DEPRECIATION	+	PRELIMINERY EXPENSES		TOTAL EXPENSES	ACCUM; TOTAL
Pre operating period								
YR.1	912.32	+	2399.92	+	0	=	3,312.25	3,312.25
YR.2	8571.70	+	4799.85	+	0	=	13,371.55	16,683.80
YR.3	11180.17	+	4799.85	+	0	=	15,980.02	32,663.81
YR.4	11948.68	+	4799.85	+	0	=	16,748.53	49,412.34
YR.5	11948.68	+	4799.85	+	0	=	16,748.53	66,160.86
YR.6	9349.14	+	4799.85	+	0	=	14,148.99	80,309.85
YR.7	9349.14	+	4799.85	+	0	=	14,148.99	94,458.83
YR.8	9349.14	+	4799.85	+	0	=	14,148.99	108,607.82
YR.9	9349.14	+	4799.85	+	0	=	14,148.99	122,756.81
YR.10	9349.14	+	4799.85	+	0	=	14,148.99	136,905.79

$$= 3580.38$$

$$= \frac{3580.38 \times 12}{14148.99} = 3.04$$

= (7) Years & (3) Months

Schedule - 15

3. INTERNAL RATE OF RETURN(IRR)

INVESTMENT = 98039.22 Kyats in Million

		Discount Factor 6%	Net Present Value 6%	Discount Factor 7%	Net Present Value 7%
Investment	98039.22		98039.22		98039.22
YR.1	3312.25	0.9434	3124.76	0.9346	3095.56
YR.2	13371.55	0.8900	11900.63	0.8734	11679.23
YR.3	15980.02	0.8396	13417.13	0.8163	13044.45
YR.4	16748.53	0.7921	13266.40	0.7629	12777.37
YR.5	16748.53	0.7473	12515.47	0.7130	11941.47
YR.6	14148.99	0.7050	9974.48	0.6663	9428.07
YR.7	14148.99	0.6651	9409.88	0.6227	8811.28
YR.8	14148.99	0.6274	8877.25	0.5820	8234.84
YR.9	14148.99	0.5919	8374.76	0.5439	7696.11
YR.10	14148.99	0.5584	7900.72	0.5083	7192.63
	136905.79		98761.49		93901.00
			722.27		-4138.22

IRR = 6.15%

SPECIAL ADHESIVE

K 300

SIGNING AGREEMENT
FOR
JOINT VENTURE AGREEMENT

THIS SIGNING AGREEMENT FOR JOINT VENTURE AGREEMENT is made on 15 October 2015 between:

(1) **LG INTERNATIONAL CORP.**, a corporation incorporated and existing under the laws of the Republic of Korea ("**Korea**") with its registered address at LG Twin Tower, 128 Yeoui-daero, Yeongdeungpo-gu, Seoul 150-721, Korea ("**PARTY A**"); and

(2) **BLUE DIAMOND CEMENT COMPANY LIMITED**, a corporation incorporated and existing under the laws of the Republic of the Union of Myanmar ("**Myanmar**") with its registered address at [●], Yangon, Myanmar ("**PARTY B**").

IT IS AGREED as follows:

PARTY A and PARTY B have agreed to establish a joint venture company in Myanmar to conduct the cement business contemplated by the parties (the "**Business**"), based on the terms and conditions as agreed in the draft joint venture agreement as attached in the Appendix hereto (the "**Draft JVA**").

The parties hereby agree that immediately upon the issuance of investment permit for the Business by the Myanmar Investment Commission, approval of the relevant government authorities of Korea and approval of each of PARTY A's and PARTY B's board of directors regarding the Business, PARTY A and PARTY B shall each sign and deliver the joint venture agreement in the same form and substance of the Draft JVA.

Each of the Parties agrees to exercise all earnest efforts to perform their respective obligations or satisfy all applicable conditions as set forth in the Draft JVA that are intended to be performed or satisfied prior to the signing of the Draft JVA, including the satisfaction of all applicable conditions precedent as described in Article 19 of the Draft JVA.

This Agreement shall be governed by and construed in accordance with the laws of Myanmar.

"PARTY A"

For and on behalf of

LG INTERNATIONAL CORP.

"PARTY B"

For and on behalf of

BLUE DIAMOND CEMENT COMPANY LIMITED

LG INTERNATIONAL CORP.

By: C. U. Lee 10/16

Name : Chae U LEE

Title : Head of Legal Service Team
LG INTERNATIONAL CORP.

BLUE DIAMOND CEMENT COMPANY LIMITED

By: 16.10.2015

Name : Kyaw Soe Win

Title : Managing Director of
Blue Diamond Cement Company
Limited

Appendix

Joint Venture Agreement (draft)

JOINT VENTURE AGREEMENT

by and between

LG INTERNATIONAL CORP.

and

BLUE DIAMOND CEMENT COMPANY LIMITED

[Yangon, Republic of the Union of Myanmar]

__________________ 2015

MAQ

JOINT VENTURE AGREEMENT

THIS JOINT VENTURE AGREEMENT(this "**Agreement**") is made and entered into on _______________ by and between:

LG INTERNATIONAL CORP., a corporation incorporated and existing under the laws of the Republic of Korea ("**Korea**") with its registered address at LG Twin Tower, 128 Yeoui-daero, Yeongdeungpo-gu, Seoul 150-721, Korea("**PARTY A**"); and

BLUE DIAMOND CEMENT COMPANY LIMITED, a corporation incorporated and existing under the laws of the Republic of the Union of Myanmar ("**Myanmar**") with its registered address at Room No 503, Condo A, Mindama Housing Estate, Mindama Road, Myangone Twonship, Yangon Division, Myanmar ("**PARTY B**").

(PARTY A and PARTY B may hereinafter be collectively referred to as the "**Parties**" and each individually referred to as a "**Party**")

WHEREAS:

A. PARTY A is one of the top-tier cross-border trading companies in Korea;

B. PARTY B holds exclusive mining licenses to limestone, charcoal and gypsum mines and is constructing a cement factory in Myanmar; and

C. The Parties desire to jointly establish the Company (as defined hereunder) in Myanmar, and to use the Company as a vehicle to conduct the Business (as defined hereunder), which includes the manufacturing and marketing of cement products and mining businesses in Myanmar.

NOW, THEREFORE, in consideration of the premises and of the mutual covenants herein contained, the Parties agree as follows:

ARTICLE 1 DEFINITIONS

1.1 In addition to the terms defined above, the following terms shall have the following meanings in this Agreement, unless the context requires otherwise:

"**Additional Shares**" has the meaning given to it in Article 3.5.

"**Affiliate**" means (i) any person or entity directly or indirectly controlling, controlled by or under common control with either Party, (ii) employees, shareholder or director of either Party, and/or (iii) any relatives within 4th degree of any shareholder and/or director of a Party. For these purposes, "control" means the possession, direct or indirect, of the power to direct or cause the direction of the management and policies of a Party, whether it is by the ownership of voting securities, by contract or otherwise.

"**Agreement**" means this Joint Venture Agreement including the Schedules hereto, each of which are made an integral part hereof, as the same may be modified, supplemented or amended from time to time.

"**Applicable Laws**" means, with respect to any Governmental Authority, and as applicable to any of the Parties to this Agreement, any constitutional provision, law, statute, rule, regulation, ordinance, treaty, Approvals, or similar requirements of such Governmental Authority, including any amendments, supplements, replacements or other modifications thereto.

"Applicable Sanctions" mean economic or financial sanctions or trade embargoes imposed, administered or enforced from time to time by:

(a) The Government of the United States of America

(b) The European Union;

(c) The United Nations Security Council; or

(d) any other economic or financial sanctions regime or trade embargo that would prevent PARTY A from continuing with the conduct of the Business.

"**Approvals**" means all licenses, permits, authorizations, registrations, privileges, consents, waivers, exceptions, variances, orders, judgments, written interpretations, decrees, filings, notices to, declaration of or with or similar requirements of any Governmental Authority having jurisdiction over the person seeking or requiring such Approval, all in accordance with the Applicable Laws.

"**Articles**" means the Memorandum and Articles of Association of the Company to be adopted by the Company, a copy of which is annexed hereto as Appendix A.

"**Auditor**" has the meaning given to it in Article13.3.

"**Board**" means the board of Directors as constituted from time to time pursuant to Applicable Laws and the Articles.

"**Board Meeting**" means the meeting of the Board.

"**Business**" has the meaning given to it in Article 2.3.

"**Chairman**" means the chairman of the Board.

"**Company**" means the joint venture company to be established pursuant to Article 2.1.

"**Contemplated Sale**" has the meaning given to it in Article 4.5.

"**Contributed Assets**" has the meaning given to it in Article 3.2 (b).

"**Cost Overrun**" has the meaning given to it in Article 3.7.

"**Deed of Assignment**" has the meaning given to it in Article 7.

"**Deed of Assignment Scheme**" has the meaning given to it in Article 7.

"**Directors**" mean the directors of the Company, and "**Director**" means any one of them, as the context requires.

"**Effective Date**" has the meaning given to it in Article 21.

"**Force Majeure**" means the acts of God, strikes, lockouts, civil or industrial disturbances, act of public enemy, war, blockades, insurrections, riots, epidemics, explosions, fires, floods, earthquakes, storms, lightning and any other cause similar to the kind herein enumerated which are not within the control of either Party and which by the exercise of due care and diligence such Party is unable to overcome.

"**Governmental Authority**" means any nation or government, any entity, authority or body exercising executive, legislative, judicial, regulatory or administrative functions of, or pertaining to such nation or government, including any authority, agency, department, board, commission or instrumentality of any nation or government, or any court, tribunal or any self-regulatory organization.

"**Indemnifying Party**" has the meaning given to it in Article 27.

"**Initial Lease Period**" has the meaning given to it in Article 17.1.

"**Kyats**" or "**MMK.**" means the lawful currency of Myanmar.

"**Land for Employee Accommodation**" means land with the total area of 732,481 m^2 located at Pyi Nyaung Village, Thar Si Township, Mandalay.

"**Land for Factory**" means land with the total area of 700,106 m^2 located at Pyi Nyaung Village, Thar Si Township, Mandalay.

"**Leased Land**" means 365,755 m^2 of land within the Land for Factory pursuant to Article 17.1.

"**Lease Agreement**" has the meaning given to it in Article 17.1.

"**Managing Director**" means the managing director of the Company nominated and appointed pursuant to Article 12.1.

"**Management Directors**" has the meaning given to it in Article 12.4.

"**Material Adverse Event**" means an event (or a series of events) which has a material adverse effect on the financial condition, assets or properties of PARTY B taken as a whole, and shall include objection of PARTY B's employees, continuous employees' strikes, coup d'etat in Myanmar, Applicable Sanctions on Myanmar, debt moratorium or any other adverse changes in the financial market or economy of Myanmar directly to the extent the ordinary course of business can be obstructed affecting PARTY B.

"**MIC**" means the Myanmar Investment Commission.

"**MIC Permit**" means investment permit from the MIC together with the relevant decision for purposes of the investment with respect to the Business.

"**Mining License**" has the meaning given to it in Article 7.

"**Myanmar Authority**" means the government of Myanmar, any entity, authority or body exercising executive, legislative, judicial, regulatory or administrative functions of, or pertaining to the government of Myanmar, including any authority, agency, department, board, commission or instrumentality of the government of Myanmar, or any court, tribunal or any self-regulatory organization.

"**Notice Period**" has the meaning given to it in Article 4.3.

"**Operating Agreements**" means such agreements, documents and arrangements relating to the conduct of the Business, and listed in Appendix F.

"**Ordinary Resolution**" has the meaning given to it in Article 10.3.

"**O&M**" means "Operations and Management" as it pertains to the operation of the Business.

"**O&M JV**" has the meaning given to it in Article 6.1.

"**Payment Period**" has the meaning given to it in Article 4.3.

"**PARTY A Directors**" mean the directors nominated by PARTY A pursuant to Article 11.2.

"**PARTY A Shares**" means the portion of the ordinary shares in the capital of the Company, which legal and beneficial title, ownership and interest shall be fully vested in PARTY A as contemplated in Article 3.

"**PARTY B Directors**" mean the directors nominated by PARTY B pursuant to Article 11.2.

"**PARTY B Shares**" means the portion of the ordinary shares in the capital of the Company, which legal and beneficial title, ownership and interest shall be fully vested in PARTY B as contemplated in Article 3.

"**Purchase Notice**" has the meaning given to it in Article 4.3.

"**Purchasing Shareholder**" has the meaning given to it in Article 4.3.

"**Put Option**" has the meaning given to it in Article 23.3.

"**Selling Shareholder**" has the meaning given to it in Article 4.3.

"**Shareholders**" means the shareholders of the Company and may refer to both PARTY A and PARTY B individually or collectively as the context requires.

"**Shareholders' Meeting**" means the general meeting of the shareholders of the Company.

"**Shares**" means the shares in the Company, collectively including PARTY A Shares and PARTY B Shares, and "**Share**" means any one of them, as the context requires.

"**Site**" means the Land for Factory and Land for Employee Accommodation, collectively.

"**Special Resolution**" has the meaning given to it in Article 10.4.

"**Tag-Along Right**" has the meaning given to it in Article 4.5.

"**Termination Notice**" has the meaning given to it in Article 23.2.

"**Terms of Contemplated Transfer**" has the meaning given to it in Article 4.3.

"**Transfer**" has the meaning given to it in Article 4.1.

"**Transferring Employees**" has the meaning given to it in Article 8.

"**Transferrable Shares**" has the meaning given to it in Article 4.3.

"**US D**" or "**United States Dollars**" means the lawful currency of the United States of America.

1.2 In this Agreement, unless the context otherwise requires, headings and sub-headings are inserted for ease of reference only and shall not affect the construction of this Agreement; references to Articles, the Whereas and the Schedules are to be construed as references to the articles, whereas and the schedules to this Agreement; references to an enactment shall be deemed to include any statutory reenactment thereof or any statutory modification thereof; words importing the singular shall include the plural and vice versa; references to the neutral gender shall include the masculine and feminine genders; references to a person shall be construed as references to an individual, firm, company, corporation, unincorporated body of persons or any state or any agency thereof; and the words "include", "includes" and "including" are deemed to be followed by the phrase "without limitation".

ARTICLE 2 ESTABLISHMENT OF THE COMPANY

2.1 COMPANY

2.1.1 The Parties agree to establish a company in Myanmar known as Highland Cement International Company Limited, or such other name as approved by relevant Myanmar Authority and mutually agreed by the Parties, in accordance with the Myanmar Companies Act and Myanmar Foreign Investment Law.

2.1.2 The Company shall be a company limited by shares where the liability of its shareholders is limited to the nominal value of the shares respectively held by them.

2.2 MEMORANDUM AND ARTICLES OF ASSOCIATION

The Parties shall jointly procure the Company to take all necessary steps to adopt the Articles, subject to the necessary Approvals by the Myanmar Authority. If any discrepancy is found between the provisions of this Agreement and the Articles, the provisions of this Agreement shall prevail as between the Parties and the Parties shall take any and all necessary measures to amend the Articles to conform to the provisions of this Agreement.

2.3 BUSINESS OBJECTIVE

The main objective of the Company is to conduct the following business, to the extent approved and permitted by relevant Myanmar Authority and Applicable Laws (the "**Business**"):

(i) constructing a cement factory for the manufacture and sale of cement products;

(ii) excavating and production of limestone;

(iii) manufacturing, marketing and distributing cement products; and

(iv) other objectives related to the cement industry as stipulated in the Articles.

2.4 REGISTERED ADDRESS

The registered address of the Company shall be located at Room No 503,Condo A, Mindama Housing Estate, Mindama Road, Mayangone Township, Yangon Division, Myanmar. The Company may have such other places of business as may be determined by the Board.

2.5 OPERATION PRINCIPLES

Each Shareholder agrees to exercise its respective rights hereunder as a shareholder of the Company so as to ensure that:

(a) the Company takes all such actions, things and steps as are consistent with and which are necessary to give effect to this Agreement, the Applicable Laws and the Articles; and

(b) the Business is conducted in accordance with sound and good business practice, the highest ethical standards and Applicable Laws.

ARTICLE 3 AUTHORIZED AND INITIAL SHARE CAPITAL

3.1 The authorized capital of the Company shall be One Hundred Twenty Million US Dollars (USD 120,000,000), divided into 120,000,000 shares, each with a par value of One United State Dollar (USD 1) each. The initial capital of the Company shall be allotted, as follows:

	Number of Shares	Total Value (USD)	Shareholding Ratio
PARTY A	40,000,000	40,000,000	51%
PARTY B	38,431,373	38,431,373	49%
Total	78,431,373	78,431,373	100%

Both PARTY A Shares and PARTY B Shares shall carry the same rights and privileges and shall rank *pari passu* in all respects with other existing shares (if any); provided that any unissued shares of the Company for the time being, if applicable, shall only be allotted and issued subject to Article 3.5 below.

3.2 The total issued and paid up capital of the Company shall be Seventy-Eight Million Four Hundred Thirty-One Thousand Three Hundred Seventy-Three United States Dollars (USD 78,431,373), which shall be contributed by the Parties into the bank account held by and opened under the Company's name as follows:

(a) PARTY A shall subscribe for 40,000,000 shares at par value for the sum of Forty Million US Dollars (USD 40,000,000) to be paid in cash. PARTY A's subscription shall constitute fifty one percent (51%) of the total issued and paid-up capital of the Company.

(b) PARTY B shall subscribe for 38,431,373 shares at par value, which shall be paid for, as follows:

(i) contribution in kind of certain assets valued at USD 38,398,784, as set forth in attached herewith as Appendix B (the "**Contributed Assets**"); and

(ii) contribution in cash, in the amount of USD 32,589 upon the incorporation of the Company and issuance of the MIC Permit.

PARTY B's total subscription as described above shall constitute forty nine percent (49%) of the total issued and paid-up capital of the Company.

(c) No Shareholder shall, without the prior written consent of the other Shareholder, create or permit to subsist any liens or encumbrances of any nature whatsoever over its Shares or any part of its interest in any Shares.

3.3 It is agreed that PARTY A's contribution to the Company's capital under Article 3.2 above shall be made in a series of payments in accordance with the following injection schedule.

Contribution Due Date	Amount

Upon issuance of Letter of Condition from Directory of Investment and Company Administration	USD 75,000
Upon the incorporation of the Company and issuance of the MIC Permit	USD 9,925,000
Upon the approval of relevant Governmental Authority for the transfer or assignment of the Mining License under Article 7	USD 20,000,000
Upon the issue of Northern Heavy Industries Group Co., Ltd.'s certification of completion of machinery installation under the Contract Between Blue Diamond Cement Company Limited Yangon, Myanmar and Northern Heavy Industries Group Co., Ltd. China Regarding Supply and Delivery of Machinery, Equipment, Materials and Services For Cement Manufacturing Plant (the "**NHI EPC Contract**")	USD 5,000,000
Upon the issue of Final Acceptance Certificate in accordance with the NHI EPC Contract.	USD 5,000,000
Total	**USD 40,000,000**

Should it be likely that the satisfaction of any of the foregoing conditions for PARTY A's injection of its capital commitment not be forthcoming, the Parties agree to discuss in good faith alternative conditions with the view to proceeding with the agreed Business.

The Parties shall ensure that the Company allot the Shares to PARTY A strictly in proportion to each contribution PARTY A has actually completed. Notwithstanding PARTY A's actual contribution above, PARTY B acknowledges and agrees that PARTY A is the major shareholder of the Company and shall be entitled to the rights with respect to the Company from the date of incorporation of the Company, including the right to manage and control the Company, and subject to the obligations under this Agreement.

In the event PARTY A fails to contribute into the Company's capital in accordance with the cash injection schedule set forth above:

(i) PARTY B shall provide PARTY A with a written notice (the "**Contribution Notice**") to request PARTY A to make the capital contribution in accordance with the above cash injection schedule. If PARTY A fails to make the capital contribution so requested within 14 days of receiving the Contribution Notice, PARTY A shall pay to PARTY B a default payment amount to be determined mutually in good faith by the Parties (the "Default Payment Amount"), provided that such Default Payment Amount shall not exceed 10% of the total amount PARTY A has contributed to the Company's capital as of the date of receiving the Contribution Notice. The Default Payment Amount as mutually determined by the Parties in good faith is not intended to be a penalty.

(ii) PARTY A shall be entitled to sell, transfer or assign all or part of its Shares to PARTY B or any third party without being subject to Article 4 below and shall assist PARTY B to take control over the Company;

<u>*provided, however, that*</u> this paragraph shall not apply when PARTY A's failure to make the capital contribution is due to the denial of or delay in receiving Approvals from Governmental Authorities, Force Majeure or failure to satisfy the condition precedents under this Agreement.

3.4 PARTY B's in-kind contribution under Article 3.2 above shall be deemed made at the time of the issuance of the MIC Permit to the Company for the Business. PARTY B shall cooperate with PARTY A and the Company in order to obtain necessary Approvals from Myanmar Authorities,

including but not limited to the MIC Permit, for such PARTY B's in-kind contribution of the Contributed Assets to the Company.

3.5 The Shareholders agree that any issuance of new shares after the incorporation of the Company, except the transactions contemplated herein (the "**Additional Shares**"), shall require the approval of all Shareholders of the Company. In the event that the Shareholders agree to issue any Additional Shares, the Additional Shares shall be offered to all Shareholders, and each Shareholder shall be entitled at all times, in proportion to their respective shareholdings, to subscribe to and/or pay for its pro-rata share of the said additional shares of the Company. In the event that one of the Shareholders fails to subscribe and/or pay for its pro-rata share of the Additional Shares to be issued by the Company, the other Shareholder shall have the right to subscribe to such shares in addition to its own pro-rated shares. Each Party shall pay its subscription price to newly issued shares on or before the date set by the Board, which date shall be no later than thirty (30) days after the resolution thereof.

3.6 Notwithstanding Article 3.5, should the construction and completion of the Company's factory for the conduct of the Business result in additional costs in excess of outlays originally agreed by the Parties (the "**Cost Overrun**"), the Shareholders shall each contribute *pro rata* according to their existing shareholding proportion, and in exchange for a corresponding number of Shares, an amount equivalent to such Cost Overrun.

ARTICLE 4 TRANSFER OF SHARES

4.1 No Party shall sell, transfer, provide as security or otherwise dispose of the Shares to any third party (each a "**Transfer**") without prior written consent of the other Party. Notwithstanding the foregoing however, either Party may Transfer all but not part of its Shares to its Affiliate with the prior written consent of the other Party, which consent may not be unreasonably delayed or withheld unless the transferee is reasonably suspected to cause a violation of Applicable Sanctions.

4.2 Subject to Article 4.1 above, each Party holds the right of first refusal to the Shares the other Party desires to Transfer in accordance with the terms and conditions of this Article 4.

4.3 Subject to Articles 4.1 and 4.2, the approval of the Board and the obtainment of the necessary Approvals, any Shareholder intending the Transfer (the "**Selling Shareholder**") shall provide a written notice of such intended Transfer of all or any part of the Shares then held by such Selling Shareholder (the "**Transferrable Shares**") and the terms and conditions of any such intended Transfer (the "**Terms of Contemplated Transfer**") to the other Shareholder (the "**Purchasing Shareholder**"), prior to such Transfer to third parties. The Purchasing Shareholder, may agree to purchase the Transferrable Shares on the Terms of Contemplated Transfer with a prior written notice to the Selling Shareholder (the "**Purchase Notice**") no later than [thirty (30)]days from its receipt of the notice of such Transfer (the "**Notice Period**"). In such case, a share sale and purchase agreement shall be deemed to have been executed on the date of the receipt of the Purchase Notice by the Selling Shareholder. Under such share sale and purchase agreement, the Purchasing Shareholder shall pay the purchase price to the Selling Shareholder no later than [thirty (30)] days from the date of the Purchase Notice (the "**Payment Period**"). If the Purchasing Shareholder does not exercise its right to purchase the Transferrable Shares, which shall be evidenced by its failure to give the Purchase Notice within the Notice Period or to make payment of the purchase price within the Payment Period, the Selling Shareholder may complete the intended Transfer to a third party and shall provide a written notice of the Transfer to the Purchasing Shareholder within [five (5)] days after the completion of the Transfer to the third party.

For the avoidance of doubt, the Selling Shareholder may not Transfer the Transferrable Shares to a third party on terms more favorable than the Terms of Contemplated Transfer. Provided, however, if

(a) the Selling Shareholder desires to amend the terms to be more favorable than the notified Terms of Contemplated Transfer; or (b) the Transfer is not fully consummated within [ninety (90)] days from the lapse of the Notice Period, then the Selling Shareholder shall become subject to the requirements stipulated in this Article 4.2 again, as if the Transferrable Shares had never before been offered for transfer to the Purchasing Shareholder.

4.4 Subject to prior written notice to the other Party, the rights of the Shareholders under Article 4.3 above shall not apply to the liens created over the Shares (with the prior written consent of the other Shareholder) for purposes of securing loans incurred by the Company, if applicable.

4.5 At any time PARTY B determines to sell its Shares to an independent third party(s) (the "**Contemplated Sale**") *and* PARTY A does not exercise its right of first refusal pursuant to Article 4.3 in connection therewith, PARTY A shall have the right by notice in writing to include in the Contemplated Sale all or part of PARTY A Shares on the same terms and conditions as the sale of PARTY B Shares to such independent third party(the "**Tag-Along Right**").The Parties agree and acknowledge that the Tag-Along Right does not apply to creation of liens on the Shares.

4.6 Notwithstanding anything contrary herein, the Shares shall in no event be transferred to any person or entity which is subject to Applicable Sanctions

ARTICLE 5 ROLES AND RESPONSIBILITIES OF THE PARTIES

5.1 PARTY A shall:

(a) Provide efficient operation and management (the "**O&M**") strategies and recommend competent O&M entities for the operation of the factory as further set forth in a separate O&M agreement;

(b) make reasonable efforts to supervise and manage the O&M team for efficient operation of the factory for the Business;

(c) undertake the tasks related to establishment of the Company (except for MIC approval related matter to be undertaken by PARTY B);

(d) contribute the capital amount to the Company in a timely manner as set forth in Article 3.3;

(e) provide information and make suggestions on the importation of coal for the Business from overseas sources; and

(f) exercise earnest efforts to obtain a direct overseas investment approval from the Bank of Korea (if any) or relevant bank in accordance with Foreign Exchange Transactions Regulations for PARTY A's inward remittance of capital into Myanmar.

5.2 PARTY B shall:

(a) obtain necessary licenses and permits from Myanmar Authorities, including the MIC, for the use of land at the factory site, in-kind contribution of Contributed Assets, and establishment of the Company;

(b) provide the Land for Employee Accommodation free of charge for use by the Company;

(c) unless prohibited by Applicable Laws, and subject to terms and conditions of the relevant licenses, transfer to the Company all limestone mining licenses currently held or to be held in

the future by Party B which are necessary for the implementation of the Business; or ensure the Company obtains its own limestone mining license for the implementation of the Business in accordance with Article 7;

(d) assist the Company to extend the mining license and procure additional limestone mines (and other related licenses) to ensure steady supply of limestone and other raw materials for the period allowed under the MIC Permit and relevant Applicable Laws;

(e) assist the Company's marketing activities targeting various customers, including the Union and State Governments in Myanmar, to sell cement products;

(f) make best efforts to avoid any issues that may give rise to any violation of Applicable Sanctions in the future;

(g) exert earnest efforts to ensure the Company's compliance of all Applicable Laws in relation to health, security and environment, and take appropriate measures to respond for any claims from third parties (including the Myanmar Authorities) in relation thereto (and the Company shall reimburse to PARTY B any costs and expenses arising from or out of such measures, subject to PARTY A's prior written approval, which approval shall not be unreasonably withheld or delayed);

(h) assist the Company's procurement of coal (from coal mines PARTY B currently owns and/or will own in the future) and other fuel and raw materials for the Business;

(i) exert earnest efforts to procure for the Company local workers for the operation of factory; and

(j) should there be outstanding contracts, agreements or arrangements relating to the conduct of the Business that have not been included as among the Operating Agreements and Specification of Liabilities listed in Appendix F, PARTY B shall disclose such additional contracts, agreements or arrangements and, to the fullest extent possible, procure the transfer or assignment thereof to the Company within a reasonable time, however, that if the aggregate liability as of March31, 2015 exceed the total amount of liabilities listed in AppendixF, then PARTY B agrees to assume all such liabilities arising therefrom. provided, however, that if the aggregate liability connected to such contracts, agreements or arrangements exceed US$10,000.00, then PARTY B agrees to assume all such liabilities arising therefrom.

(k) All the expenses of operating, administration and other cost, incurred on behalves of the new Joint Venture Company, by Party.B for the period from 1.4.2015 to the date of Company Registration & MIC Permit of New JV Co.,Ltd will be reimbursed to Party B. (Blue Diamond Cement Company Limited), after the capital remittance were received from Party A.

(l) The expenses of CM (Cival Management) and O&M (Operating & Management), incurred on behalves of the new JV Company, by Party A for the period from 1.4.2015 to the date of Company Registration & MIC Permit, will be reimbursed to Party A (LG International Corporation) after the capital remittance were received from Party A.

ARTICLE 6 OPERATION AND MANAGEMENT OF THE BUSINESS

6.1 O&M JV

It is agreed and acknowledged that PARTY A will establish a joint venture company (the **"O&M JV"**) in Korea with other entities for the O&M of the Business, and the O&M JV, whether directly or through a Myanmar subsidiary as may be required by Applicable Law in Myanmar, shall be engaged exclusively by the Company for the O&M of the Business under a separate O&M agreement. Such separate O&M agreement shall be subject to review and approval by PARTY B. A special committee for the decision making process on such major issues as procurement of the fuel and raw materials and marketing plans shall be established by the Parties and O&M JV.

6.2 STRUCTURE OF O&M

The organizational structure and work process for the O&M of the Company shall be determined by mutual agreement between the Parties.

ARTICLE 7 LIMESTONE MINING LICENSE

7.1 Upon MIC's approval for the Business and incorporation of the Company, PARTY B shall transfer its license for limestone mining(the "**Mining License**") to the Company; provided that if (i) the transfer is prohibited by the applicable laws of Myanmar; or (ii) the transfer is not approved by MIC or the relevant Myanmar Authority including the Ministry of Mines in time, the Parties shall proceed with the Business under an alternative business scheme under the "Deed of Assignment Scheme" in the manner and in accordance with the sequence described in Article 7.2.

7.2 Under the Deed of Assignment Scheme, PARTY B shall assign its rights and obligations with respect to the Mining License to the Company by executing a certain deed of assignment in the form and substance of Appendix C with the Company (the "**Deed of Assignment**") subject to the approval by the relevant Myanmar Authority (including Ministry of Mines). Notwithstanding the adaptation of the Deed of Assignment Scheme, however, PARTY B shall continuously make any and all efforts to transfer the Mining License to the Company throughout the term of this Agreement. The Company shall pay Ten Million US Dollars (USD 10,000,000) to PARTY B as consideration for the assignment of the Mining License under the Deed of Assignment within twenty (20) days from earlier of: (i) the date of the approval by the relevant Myanmar Authority (including Ministry of Mines) for transfer of Mining License to the Company; or (ii) the date of the approval by the relevant Myanmar Authority (including Ministry of Mines) for the assignment of the Mining License under the Deed of Assignment Scheme.

7.3 To the extent permitted by Applicable Laws, PARTY B agrees and acknowledges that the Company is entitled to excavate clay from the Site for the conduct of the Business at no additional charge or consideration. PARTY B further agrees that, if and when PARTY B obtains the license to excavate clay for the site located at point A-894205, B-894212, C-902212, D-902205 with the total area of 115 acres issued by the Ministry of Mines, PARTY B shall transfer such license to the Company at no additional charge or consideration other than the Ten Million US Dollars (USD 10,000,000) stipulated in Article 7.2, subject to the approval by the relevant Myanmar Authority (including Ministry of Mines). Parties agree that any cost, fee, charge, or royalty and compensation for the aforementioned site shall be borne by the Company.

ARTICLE 8 TRANSFER OF EMPLOYEES

PARTYB shall ensure all existing employment arrangement (including employment contracts) with its employees to be transferred to the Company as set forth in Appendix B attached hereto (the "**Transferring Employees**") are voluntarily terminated by the Transferring Employees; and PARTY B shall make its best efforts to ensure that all Transferring Employees enter into new employment agreements with the Company within thirty (30) days of the incorporation of the Company. For the avoidance of doubt, the Parties agree that the Company will not assume any liabilities of PARTY B related to the employment.

ARTICLE 9 CONDUCT AND PROMOTION OF THE BUSINESS

9.1 CONDUCT AND PROMOTION OF THE BUSINESS

9.1.1 The Shareholders acknowledge and agree that unless and until PARTY A and PARTY B agree otherwise, the Company shall not conduct or perform any other business other than the Business described in Article 2.3.

9.1.2 Subject to the provisions of this Agreement, the Shareholders understand and agree that the Company shall use all reasonable and proper means to conduct and promote the Business.

9.2 NON-COMPETE / NON-SOLICITATION

Each Party undertakes, and for its Affiliates it guarantees as a separate liability, that during the term of this Agreement and, where a Party ceases to hold any Shares, each ceasing Party undertakes, and for its Affiliates it guarantees as a separate liability, that for a period of sixty (60) months after it ceases to be a Shareholder neither it nor any of its Affiliates shall, unless with the express prior written consent of the other Party:

(a) engage in any activities that may compete with the Company in relation to the Business by engaging in any business similar to the Business within Myanmar or solicit any third party to jointly pursue or conduct the Business;

(b) approach, contact, solicit, start or continue negotiation with, enter into any joint venture or similar arrangement with a third party for the purposes of the abovementioned prohibited activities; or

(c) approach, contact, solicit, start or continue negotiation with any of the officers or employees of the other Party or the Company for the purposes of offering employment or entering into other forms of engagement.

ARTICLE 10 SHAREHOLDERS' MEETINGS

10.1 At the Shareholders' Meetings, each Share shall entitle the holder thereof to one (1) vote and all actions and resolutions of the Shareholders shall be adopted either by affirmative votes of a majority of the Shares represented at the meeting or the affirmative votes of three fourths (3/4) of the Shares represented at the meeting respectively, in accordance with Articles10.3 (Ordinary Resolution) or 10.4(Special Resolution) below.

10.2 A quorum for a meeting of Shareholders shall be two (2) Shareholders or their duly authorized representatives or proxies representing more than 50% of the total issued and outstanding Shares present throughout the meeting. If a quorum is not present within two (2) hours from the time appointed for the meeting, the meeting shall stand adjourned and the Chairman shall call a new meeting and provide written notice to all Shareholders of such new meeting. The new meeting shall be held no sooner than three (3) days, nor later than fifteen (15) days following the date fixed for the initial meeting. If a quorum is not present within two (2) hours from the time appointed for the new meeting, the quorum for the new meeting shall be one (1) Shareholder who must be present in person or by proxy, attorney or representative.

10.3 Except for the matters set forth in Article10.4(Special Resolution) below, any and all business and matters of the Company to be resolved at Shareholders' Meetings, including those matters set forth below, shall be adopted by the affirmative votes of a majority of the Shares represented at Shareholders' Meetings (the "**Ordinary Resolution**").

(a) declaration of dividends, following a recommendation in the form of a resolution approved by the Board;

(b) election of directors and other officers; and

(c) decision of the remuneration of the auditors.

10.4 The following matters shall be adopted by the affirmative votes of three fourths (3/4) of the Shares represented at Shareholders' Meetings (the "**Special Resolution**"):

(a) amendment of the Articles;

(b) increase or decrease of authorized capital;

(c) deliberation and approval of the accounts, balance sheets and the annual report of the directors and auditors;

(d) approval of the Company's business plan or of any material update, amendment, modification or revision of its business plan, as recommended by the Board in accordance with Article 11.6.2(b);

(e) change of the name of the Company;

(f) any changes in the number of directors of the Company or the manner of appointment, dismissal or remuneration of such directors; and

(g) voluntary winding up, insolvency, liquidation or dissolution of the Company.

10.5 All other matters relating to the Shareholders Meeting not stipulated in this Article 10 shall be conducted in accordance with the Myanmar Companies Act and the Articles.

ARTICLE 11 DIRECTORS AND BOARD

11.1 BOARD AND TERM OF OFFICE

At the time of the Company's establishment, the Board shall be composed of five (5) Directors, and the term of office for each Director shall be three (3) years.

11.2 APPOINTMENT OF DIRECTORS

PARTY A shall be entitled, in accordance with the Articles, to appoint three (3) persons as Director and at any time to replace any such Director ("**PARTY A Directors**"). PARTY B shall be entitled, in accordance with the Articles, to appoint two (2) persons as Directors and at any time to replace any such Director ("**PARTY B Directors**").

11.3 COOPERATION FOR THE CHANGE OF BOARD COMPOSITION

11.3.1 In the event the need to change the composition of the Board arises pursuant to this Agreement, the Parties shall cooperate to take the required corporate actions, including, voting at the Shareholders' Meeting and procuring the resignation letters from the relevant Directors to be removed from the Board.

11.3.2 If either Party wishes to remove, replace or appoint any of the PARTY A Directors or PARTY B Directors, as the case may be, the other Party shall consent to, and take reasonable measures to ensure such removal, replacement or appointment, including exercise of its voting right at

the Shareholders' Meeting.

11.4 CHAIRMAN OF THE BOARD

PARTY A shall be entitled to, in accordance with the Articles, appoint the Chairman with a term of three (3) years from the date of his/her appointment, and at any time replace the Chairman. If the Chairman is not present at any Board Meeting, the Directors present at such meeting may appoint any one of their members to act as Chairman for the purpose of the meeting, unless the Chairman has designated another Director to perform his responsibilities on a temporary basis. The Chairman shall be entitled to a casting vote at the Board Meeting.

11.5 MEETING OF THE BOARD

11.5.1 The Chairman may at any time summon a Board Meeting. Unless otherwise agreed by the Board, the Board Meeting shall be held [at least once every quarter] and [seven (7)] days' prior written notice shall be given to each of the Directors for the Board Meeting, at the address notified from time to time by each Director to the Chairman. Each such notice shall contain, *inter alia*, an agenda specifying in reasonable detail the matters to be discussed at the relevant meeting and shall be accompanied by any relevant documents and information for discussion at such meeting and, shall be sent by courier or by fax. Provided, however, the resolutions of any Board Meeting, however called and noticed, wherever held, shall be as valid as though they had been passed at a Board Meeting duly held after regular call and notice, if a quorum be present and each Director signs a written waiver of notice or a consent to the holding of the Board Meeting or an approval of the minutes thereof.

11.5.2 Any one or more members of the Board may participate in a Board Meeting by means of teleconference, video-conference or through any other similar technologies and/or equipment allowing all persons participating in such meeting to hear each other at the same time. Participation by such means shall constitute presence in person at such meeting.

11.5.3 The majority of Directors, who may be present in person or by their alternates present throughout the meeting, shall constitute a quorum for a Board Meeting.

11.5.4 A resolution in writing signed or approved by letter, cable, telex, or facsimile message by all of the Directors shall be as effective as a resolution passed at Board Meetings duly convened and held. Such resolution may consist of several documents in like form each signed or approved as aforesaid by one or more of the Directors.

11.6 RESOLUTIONS OF BOARD

11.6.1 At the Board Meetings, each Director has one (1) vote and any Director absent from such meeting may appoint any person to act as his/her proxy or alternate at the meeting. The Board Meeting shall make decisions by passing resolutions and a resolution is passed if a simple majority votes are cast for a resolution, unless otherwise required by the Applicable Laws or Articles.

11.6.2 Subject to Shareholders' approval to the extent required by the Applicable Laws, the Board shall be authorized to discuss and resolve the overall management and control of the business and affairs of the Company including, but not limited to:

(a) recommendation, for the approval of the Shareholders, declaration of dividends;

(b) recommendation, for the approval of the Shareholders in accordance with Article 10.4(d), of the Company's business plan or of any material update, amendment, modification or revision

of its business plan;

(c) issuance of equity securities or other securities of the Company or change in the capital structure of the Company, beyond the initial subscribed capital;

(d) entry into any agreement, arrangement or transaction by the Company with a Shareholder;

(e) approval of company's governance structure; provided that the first governance structure of the Company and any substantial amendment or modification thereof will require the approval of both Parties;

(f) provision of any loan or any guarantee by the Company, when the amount of the loan or guarantee is more than One Million US Dollars (USD 1,000,000); provided, however, that if the cumulative amount of loan or guarantee for a fiscal year exceeds 30% of the asset amount as of the end of the immediately preceding fiscal year, both Parties' approval is required;

(g) any purchase or disposal of the Company's asset exceeding USD one (1) million; provided, however, that if (i) the cumulative amount of such purchase or disposal of the Company's asset for a fiscal year exceeds 30% of the asset amount of the Company as of the end of the immediately preceding fiscal year and/or (ii) the asset of such purchase or disposal is essential to the Business, both Parties' approval is required;

(h) execution, amendment, waiver or waiver of rights to contracts to which the Company is a party;

(i) delegation of Board's powers and authorities to third parties or other committees;

(j) commencement, defense, settlement of arbitration and law suits;

(k) proposal, for Shareholder's approval in accordance with Article 10.4(c) of accounts, balance sheets and the annual report of the directors and auditors,

(l) appointment or dismissal of auditor, provided however that, if the appointment or dismissal involves an auditor that is not among PriceWaterhouseCoopers, Delloitte, Ernst&Young or KPMG, then the confirmation and approval of both Parties shall be required; and

(m) other matters requiring board resolution by applicable Myanmar Companies Act.

ARTICLE 12 MANAGEMENT

12.1 MANAGING DIRECTOR

The Managing Director shall be elected among the Directors by the Board upon the nomination of PARTY A, and serve a term of three (3) years from the date of his/her appointment. The Managing Director shall carry out the role of the chief executive officer and the official representative of the Company and have overall responsibilities over management of the Company. Except for the matters required by the Myanmar Companies Act or Articles 10.3 and 10.4 herein to be decided by resolution of Shareholders' Meeting or Article 11.6 herein to be decided by resolution of Board Meeting, the Managing Director shall have the power to decide upon all matters related to the Business, including the appointment of the Company's chief financial officer (which may be simultaneously held by the Managing Director), chief operating officer, chief production officer and other executive managing officers of the Company (excluding the Deputy Managing Director).

12.2 DEPUTY MANAGING DIRECTOR

The Deputy Managing Director shall be elected among the Directors by the Board upon the nomination of PARTY B, and serve a term of three (3) years from the date of his/her appointment.

12.3 SECRETARY

The Secretary shall be appointed by the Board and serve a term of three (3) years from the date of his/her appointment. The Secretary shall perform such duties as may be assigned by the Board including, but without limitation, maintaining the corporate books and records of the Company, and assisting the Chairman, the Managing Director or any other Director in issuing notices for convening the Board Meetings and the Shareholders Meetings.

12.4 MANAGEMENT DIRECTORS

Upon the expiration of the term of office for the Managing Director or Deputy Managing Director (collectively, "**Management Directors**"), the Party nominating any Management Directors shall make the nomination or re-nomination for office of such Management Director, and the Board shall appoint such persons nominated by relevant Party. Notwithstanding the above paragraph, either Party may request the Board to replace or remove the Management Directors of its nomination, at any time, if deemed necessary in its sole discretion. The Parties shall cause the Directors of its nomination to consent to such request for replacement or removal of the Management Director.

ARTICLE 13 ACCOUNTS AND AUDITING

13.1 The Company shall keep true and accurate books and records of accounts according to Myanmar Financial Reporting Standard in both Myanmar and English language in accordance with the international financial reporting standards and shall reflect the financial position of the Company with utmost accuracy.

13.2 The operating currency of the Company shall be dominated in Myanmar Kyats.

13.3 The Parties agree to cause the books and records of accounts of the Company to be audited by an external auditor of the Company (the "**Auditor**"). The Auditor shall be appointed by a resolution at the Shareholders' Meeting in accordance with Section 144 of the Myanmar Companies Act. At the end of each financial year during the term of this Agreement, such Auditor shall provide the Board with a financial report in the English language prepared in accordance with the international financial reporting standards.

13.4 The fiscal year of the Company shall commence on April 1 of each calendar year and end on March 31 of the immediately following calendar year

13.5 As and when necessary, PARTY A and/or PARTY B may conduct an internal audit of the Company at its own expense and report its finding directly to the Board.

ARTICLE 14 DIVIDENDS

14.1 The Board shall recommend the Company to declare and distribute by way of dividend its net available profits of each fiscal year to its Shareholders in proportion to their respective shareholding ratio. The "net available profits" of the Company for the purpose of this Article 14.1 means the amount of net profits of the Company (as shown in the audited accounts of the Company for such fiscal year) after deduction of (i) income tax and other taxes payable, and (ii) all provisions or reserves as required under the Applicable Laws.

14.2 The Shareholders shall cause the Board to propose the declaration and distribution of dividends for each fiscal year if there is any net available profit and approve such proposal at the Shareholders' Meetings.

ARTICLE 15 APPOINTMENT OF PERSONNEL

15.1 PARTY B shall procure the voluntary termination of any existing employment arrangements with the Transferring Employees and the Parties shall cause the Company to execute new employment agreements with the Transferring Employees pursuant to the Applicable Laws.

15.2 The Parties shall, subject to the approval of the Managing Director, cause the Company to organize the recruitment of unskilled, semi-skilled and skilled workers necessary for the conduct of the Business.

15.3 The terms of employment applicable to foreign personnel shall take effect on the dates of their arrival in Myanmar and subject to the approval of Managing Director, the Company shall provide the foreign personnel with necessary support for his/her settlement including VISA, reasonable residence for the foreign personnel, his/her dependents and spouse, tuition fees for his/her children and car allowances. The salaries of foreign personnel shall be determined by the Company after taking into consideration the salaries of PARTY A's employees in Korea subject to the Parties' mutual agreement.

15.4 In case of the occurrence of accidents or illness to the foreign personnel, the Company shall at its expense provide the foreign personnel with the same medical benefits as are provided to PARTY A's employees in Korea.

15.5 Foreign personnel shall be entitled to such holidays as are provided in accordance with the provisions of the Leave and Holidays Act (as amended) of Union of Myanmar and are subject to other applicable Myanmar labour laws.

15.6 Subject to the provisions herein, the terms of employment applicable to foreign personnel shall be approved by the Managing Director.

15.7 The Managing Director shall ensure that foreign personnel and their families in Myanmar shall respect and abide by the Applicable Laws of Myanmar and also ensure that they do not interfere with the internal affairs of Myanmar.

ARTICLE 16 INSURANCE

During the term of this Agreement, the Parties hereto shall cause the Company to take out, renew and maintain the following insurance policies subject to the approval of the Board:

(a) fire insurance, machinery insurance, raw material insurance, finished goods insurance, personal accident insurance and general public liability insurance. All such insurances shall be subject to the Myanmar Insurance Law;

(b) any other insurance against such other risks as are commonly made in the cement production and mining industry having regard to practices and other circumstances prevailing at the relevant time; and

(c) all other types of insurance required to be taken out under the provisions of Applicable Laws including Myanmar Foreign Investment Law.

ARTICLE 17 LAND

17.1 Subject to the approval of the MIC and the corresponding MIC Permit, PARTY B shall enter into a long-term lease agreement in the form and substance of Appendix D with the Company (the "**Lease Agreement**") wherein PARTY B shall grant a long-term lease of the Leased Land of 365,755 m^2 within the Land for Factory(the "**Leased Land**")for a period of thirty(30) years (the "**Initial Lease Period**") in favor of the Company as soon as it is duly incorporated pursuant to the Applicable Laws of Myanmar; and to the extent permitted by Applicable Laws, renew or extend the Lease Agreement, upon mutual agreement of the Company and PARTY Bon the same terms and conditions as set forth herein.

17.2 PARTY B shall make available to the Company 334,351 m^2 of the Land for Factory and the entire Land for Employee Accommodation free of charge until (i) the Board approves the expansion of the cement factory's production capacities with the additional investment into the Company, and (ii) the construction commences for the expansion of the factory. For avoidance of any doubt, the Parties agree that the Board shall confirm the closing time of the 1st phase at the time of the approval.

17.3 The rental fee for the Leased Land for the Initial Lease Period payable by the Company to PARTY A shall be USD $0.5/m^2$ per year.

17.4 PARTY B shall deliver full control and possession of the Leased Land to the Company under the Lease Agreement, free and clear of any restriction, lien or encumbrance; and assist the Company to obtain all relevant Approvals in connection with the use of the Leased Land pursuant to the Lease Agreement.

17.5 If and when the Company is permitted to acquire or purchase the land use right or ownership for the Leased Land under the applicable laws of Myanmar during the term of this Agreement, PARTY B shall grant to the Company a right to acquire or purchase the Leased Land with priority. In such case, the purchase price for the Leased Land shall be determined by mutual discussions of the Parties taking into consideration the then prevailing market value of the Leased Land.

ARTICLE 18 REPRESENTATIONS AND WARRANTIES

18.1 As of the date of this Agreement and on the Effective Date, each Party represents and warrants to the other Party that:

(a) it is duly established, registered, validly existing and authorized to exercise all its powers, rights and privileges under the Applicable Laws and has the requisite legal power, right, sound financial standing and authority to enter into and deliver this Agreement and to carry out and perform all of its obligations in accordance with the terms hereof; and

(b) the execution, delivery and performance of this Agreement have been duly authorized by all necessary corporate actions in accordance with the Applicable Laws and do not violate any of its constitutional documents (where applicable) or any agreement or order of any court or Governmental Authority binding upon it, or any Applicable Laws, and this Agreement constitutes valid and legally binding obligations enforceable against it in accordance with the terms hereof.

18.2 As of the date of this Agreement and on the Effective Date, PARTY B represents and warrants that:

(a) the Leased Land is suitable for the purpose of conducting the Business;

(b) the Leased Land is suitable for leasing to the Company;

(c) it is the legal and beneficial owner of the Contributed Assets;

(d) it is the legal holder of the Mining License;

(e) it is the lawful grantee and possessor of the Site;

(f) Contributed Assets and the Site are free and clear of all liens and encumbrances;

(g) it has no outstanding taxes, fees, assessments, levy, tariffs, charges or duties of any kind whatsoever in connection with the Contributed Assets and the Site and no interest, penalty, addition or additional amount thereon imposed, assessed or collected by or under the authority of any Governmental Authority that are due and payable;

(h) PARTY B's occupancy and use of the Leased Land is not, and has never been, in breach of any Applicable Laws concerning the environment and there are no liability, claim, demand, obligation, cause of action, accusation, allegation, violation, damage, loss, cost, injury, judgment, penalty or fine alleged by any third party (including the Governmental Authorities) arising out of or relating to violation of such environment related Applicable Laws;

(i) there are no pending or threatened lawsuits, arbitration or administrative actions relating to the Contributed Assets and the Site or other matters affecting materially and adversely the use or value thereof; and

(j) the financial statements of PARTY B attached as Appendix E are prepared in accordance with Myanmar Financial Reporting Standard and are true and accurate description of the financial status of PARTY B as of March 31, 2015.

ARTICLE 19 CONDITIONS PRECEDENT

Save for the provisions relating to the establishment of the Company under Articles 2.1 and 3.2, the terms and conditions of this Agreement shall be binding and effective only upon the satisfaction and/or fulfillment of the following conditions: (a) each Party's corporate approval having been obtained for the performance of this Agreement including the implementation of the Business; (b) issuance of the MIC Permit in favor of the Company for the conduct of the Business and issuance of the Certificate of Incorporation by the Directorate of Investment and Company Administration in favour of the Company; (c) issuance of a direct overseas investment approval from the Bank of Korea (if any) or relevant bank in accordance with Foreign Exchange Transactions Regulations for PARTY A's inward remittance of capital into Myanmar; (d) absence of any contingent liabilities or internal dealings related to the Contributed Assets, and (e) the representations and warranties set forth in Article 18 being true and accurate.

ARTICLE 20 PRE-INCORPORATION EXPENSES

Unless otherwise stated in this Agreement, all costs and expenses necessary for the establishment of the Company, including any costs, expenses, liabilities and accounts payable under the Operating Agreements and Specification of Liabilities listed in Appendix F, such as filing fee, notary fee, registration fee, survey costs, construction costs, O&M costs, construction management costs and others incurred by either Party with the prior written consent of the other Party and supported by

receipts or other documented evidence will be eventually passed on to the Company and the Parties shall exercise their rights as Shareholders to procure that the Company shall, after establishment, reimburse the Party who made the expenditure within thirty (30) days of receipt of the invoice from such Party. For the avoidance of any doubt, any cost incurred by either Party without written consent of the other Party shall be borne solely by the Party which has incurred such costs without reimbursement by the Company. Only those expenses and/or contracts approved in advance in writing by both Parties can be reimbursed by or assumed by the Company upon its incorporation contracts or transaction after March31, 2015 with respect to the construction of the cement factory. Notwithstanding anything to the contrary and for the further avoidance of any doubt, the PARTY B is not entitled to reimbursement of any costs or expenses that are not recorded as liabilities in the financial statement attached as Appendix E but incurred prior to March 31, 2015 exceeding Sixty Thousand US Dollars (USD 60,000).

ARTICLE 21 EFFECTIVENESS

Subject to the satisfaction and/or fulfillment of the conditions in Article 19 and save for the provisions relating to the establishment of the Company under Articles 2.1 and 3.2 of this Agreement which shall be effective from the date hereof, this Agreement shall come into force and become effective on the day on which the last of the conditions in Article 19 is satisfied and/or fulfilled (the "**Effective Date**").

ARTICLE 22 DURATION OF THIS AGREEMENT

Except as otherwise provided herein, this Agreement shall continue to be in effect for in perpetuity to the extent permitted by Applicable Laws.

ARTICLE 23 TERMINATION

23.1 This Agreement may be terminated forthwith by mutual written agreement of the Parties.

23.2 This Agreement may be terminated forthwith by a written notice to terminate ("**Termination Notice**"):

(a) by non-breaching Party, if the breaching Party has committed a material breach of any agreement, covenant, undertaking, obligation or other terms and conditions of this Agreement, and fails to cure such breach within sixty (60) days (or such period otherwise agreed by the Parties in writing) of the receipt of written notice from the non-breaching Party requesting cure of such breach;

(b) by non-breaching Party, if any of the representations and warranties of the other Party are proven to be false, incorrect and/or misleading and fails to cure such breach within sixty (60) days (or such period otherwise agreed by the Parties in writing) of the receipt of written notice from the non-breaching Party requesting cure of such breach; or

(c) by PARTY A if PARTY B or the Company is named on any of the US sanction lists or similar restrictions against transacting with PARTY B.

23.3 In the event this Agreement is terminated by PARTY A under Article 23.2 (a) or 23.2 (b) PARTY A shall have the right to exercise a put option against PARTY B ("**Put Option**") on all or part of PARTY A's Shares at the purchase price equivalent to 110% of PARTY A Shares' fair market value at the time of exercise. The fair market value of PARTY A Shares shall be appraised by an independent appraisal firm appointed by both Parties' mutual consent.

23.4 In the event this Agreement is terminated by PARTY A under Article 23.2 (c)PARTY A shall have the right to exercise the Put Option on all or part of the PARTY A Shares at the purchase price equivalent to net asset value of the PARTY A Shares in the audited balance sheet of the Company as of the date PARTY A exercises the Put Option.

23.5 Upon termination of this Agreement in accordance with Article 23.1:

(a) both Parties shall discuss in good faith on the disposal of the Shares owned by each Party within thirty (30) days from the date of mutual agreement to terminate; and

(b) if the Parties fail to agree on the disposal method of the Shares during the 30-day period, the Parties shall commence dissolution of the Company by passing the special resolution of the Shareholders.

23.6 Until such time as the sale and purchase of a Party's Shares is completed, the Company shall, to the fullest extent possible, maintain the conduct of its business in the ordinary course and no Party shall hinder the Company from conducting its business.

23.7 For the avoidance of doubt, it is hereby expressly agreed and declared that termination or expiration of this Agreement shall be without prejudice to any rights of the Parties in respect of any breach of this Agreement by either Party prior to such termination or expiration of this Agreement.

ARTICLE 24 THIRD-PARTY DESIGNATION

In the event PARTY A's additional acquisition of Shares pursuant to exercise of either Party's right under this Agreement is prohibited by Applicable Laws including the Myanmar Foreign Investment Law, PARTY A shall be entitled to designate a third party to acquire such additional Shares exceeding the permissible level, upon the exercise of the respective Party's right under this Agreement; *provided, that,* for each Share to be acquired by any third party under this Article 24, the sale price to such designated third party shall be equivalent to the transfer price to be paid by PARTY A and such third party shall be required to enter into a deed of ratification and accession pursuant to which it agrees to be bound by this Agreement as if it were an original party hereto.

ARTICLE 25 DISSOLUTION AND LIQUIDATION

25.1 Notwithstanding anything to the contrary contained herein, the Company shall be dissolved and liquidated in the event of the occurrence of any of the following:

(a) if Parties mutually agree to dissolve the Company;

(b) expropriation or requisition by a Myanmar Authority of all or substantially all of the assets of the Company;

(c) if the competent court of Myanmar makes an official decision to dissolve the Company; or

(d) inability to continue operations of the Company by reason of operation of the Applicable Laws of Myanmar.

25.2 The procedures of the liquidation including the appointment, duty, authority and work procedures of liquidator shall be in accordance with Myanmar Companies Act.

25.3 In the event the Company is dissolved or liquidated pursuant to this Article 25, the remaining assets of the Company after the deduction of all indebtedness and other liabilities (including, without limitation the liquidation expenses and remunerations) shall be distributed to each of the Shareholders in proportion to its shareholding ratio in the Company.

ARTICLE 26 CONFIDENTIALITY

Each of the Parties hereto shall maintain in confidence, and shall cause the directors, officers, employees, agents and advisors of such party to maintain in confidence, and not use to the detriment of another Party, and none of the Parties hereto shall without the prior written consent of the other Party disclose to any third party any written, oral or other information obtained from another Party in connection with this Agreement or the related transactions, nor any information concerning the contents of this Agreement, unless or except for (a) such information that is already known to others not bound by a duty of confidentiality or such information becomes publicly available through no fault of such Party, (b) the use of such information is necessary or appropriate in making any filing or obtaining any consent or approval required for the consummation of the transactions contemplated herein, or (c) the furnishing or use of such information is required by any legal requirement or any Governmental Authority.

ARTICLE 27 INDEMNITY

From and after the Effective Date, a Party ("**Indemnifying Party**") shall, indemnify, defend and hold harmless the other Party, its officers, directors, employees, or agents, from and against any and all losses, liabilities, damages, expenses or settlement of any nature or kind (including all costs and expenses related thereto including reasonable attorneys' fees and disbursement) arising out of, relating to, connected with or incidental to any breach of any covenants or agreements by the Indemnifying Party hereunder or any breach of any of the representations and warranties by the Indemnifying Party hereunder.

ARTICLE 28 FORCE MAJEURE

Neither Party shall be liable to the other Party for any failure or delay or otherwise performing the terms and conditions of this Agreement to the extent such performance is prevented by events of Force Majeure. If an event of Force Majeure occurs, the Party that encounters such event shall inform the other Party in writing within fourteen (14) days of such occurrence in as much detail as possible and keep the other Party informed of any further developments of such event. The obligations of such Party, as are affected by such event of Force Majeure shall, with the prior consent of the other Party, be suspended during the continuance of such event of Force Majeure and the cause for the event of Force Majeure shall as far as possible be removed with all reasonable endeavor.

ARTICLE 29 NO WAIVER

Any waiver by a Party of an instance of the other Party's non-compliance with or default of any obligation, responsibility or agreement hereunder shall be in writing and signed by such waiving Party and shall not be deemed a waiver of other instances of the other Party's non-compliance or default hereunder. The failure of any Party to enforce any provision of this Agreement shall not be construed as a waiver of such provision and shall not affect the right of such Party thereafter to enforce each

provision of this Agreement in accordance with its terms.

ARTICLE 30 MODIFICATION

30.1 At the request of either Party, the other Party agrees to engage in good faith negotiations with the requesting Party to amend or modify the provisions of this Agreement; and if and when an agreement on the amendment or modification is reached between the Parties, such amendment or modification shall be deemed effective, subject to Article 30.2 hereunder.

30.2 This Agreement may not be amended, varied or cancelled, unless such amendment, variation or cancellation shall be expressly agreed in writing by each of the Parties and approved by the applicable Myanmar Authority.

ARTICLE 31 ENTIRE AGREEMENT

This Agreement (including all Schedules which constitute an integral part of this Agreement) sets forth the entire agreement and understanding of PARTY A and PARTY B in connection with the Company and the subject matter of this Agreement, save as provided herein, supersedes and cancels in all respects all previous letters of intent, correspondence, understandings, contracts and undertakings (if any) of which the Parties are a party to with respect to the Company and the subject matter hereof, whether such be written or oral.

ARTICLE 32 SEVERABILITY

If one or more provisions of this Agreement are held to be invalid or unenforceable to any extent under the Applicable Laws, such provision shall be interpreted as if it were written so as to be enforceable to the maximum extent permitted by the Applicable Laws, so as to effectuate the Parties' intent to the maximum extent, and the remainder of this Agreement shall be interpreted as if such provision were excluded and shall be valid and enforceable in accordance with its terms to the maximum extent permitted by the Applicable Laws.

ARTICLE 33 EXECUTION; LANGUAGE

This Agreement is prepared and executed in the English Language in three (3) originals. The Parties shall retain one (1) original each and the third original shall be kept in the Company.

ARTICLE 34 ASSIGNMENT

Neither this Agreement nor any right or obligation arising under this Agreement may be assigned by any Party without the prior written consent of the other Party.

ARTICLE 35 NOTICE

Each notice, demand or other communication to be given or made under this Agreement shall be in writing in the English language and delivered or sent by facsimile, e-mail, courier (including express courier service) or registered mail to the relevant Party at its address or fax number set out below (or such other address or fax number as the addressee has by five (5) days' prior written notice specified to the other Party):

To PARTY A

Address:	[●]
Attention:	[●]
Facsimile:	[●]
Telephone:	[●]
Email:	[●]

To PARTY B:

Address:	[●]
Attention:	[●]
Facsimile:	[●]
Telephone:	[●]
Email:	[●]

For notices or communications sent by facsimile, the time of receipt shall be deemed to be the exact time displayed in the corresponding transmission record. For those sent by e-mail, the time of receipt shall be deemed to be as recorded in the e-mail message in question evidencing the receipt of the relevant message. For those sent by courier, the time of receipts shall be deemed to be the date that the receiving party signs for the document; for those sent by registered airmail, the date of receipt shall be deemed to be five (5) days after the recorded date of dispatch; provided, however, that if such day is not a business day in the place to which it is sent, such notice, demand or other communication shall be deemed delivered on the next following business day at such place.

ARTICLE 36 ARBITRATION

If any dispute arises out of or in connection with this Agreement, such dispute shall be settled amicably between both Parties through mutual discussions. Disputes arising between the Parties hereto that cannot be settled amicably shall be settled by arbitration. There shall be two (2) arbitrators and each Party shall appoint one (1) arbitrator within thirty (30) days after giving or receiving the request for resolution of disputes by arbitration. Should the arbitrators fail to reach an agreement, the disputes shall be referred to an umpire nominated by the two (2) arbitrators. The decision of the arbitrators or the umpire shall be final and binding on both Parties. The arbitration proceeding shall in all respects conform to the rules of the Singapore International Arbitration Center or any then subsisting modifications thereof. The venue of arbitration shall be Singapore and the language of the arbitration shall be English. The arbitration fee shall be borne by the losing party.

ARTICLE 37 GOVERNING LAW

This Agreement shall be governed by and construed in accordance with the laws of Myanmar.

ARTICLE 38 EXECUTION OF THIS AGREEMENT

This Agreement shall be signed and executed by authorized representatives of both Parties in Yangon, Myanmar.

[Signature Page Follows]

IN WITNESS WHEREOF, this Agreement is executed by the authorized representatives of the Parties on the date and place first above written.

PARTY A
For and on behalf of
LG INTERNATIONAL CORP.

By:______________________
Name :
Title :

WITNESS

By:______________________
Name :
Title :

PARTY B
For and on behalf of
BLUE DIAMOND CEMENT COMPANY LIMITED

By:______________________
Name :
Title :

WITNESS

By:______________________
Name :
Title :

APPENDIX A MEMORANDUM AND ARTICLES OF ASSOCIATION

[to be attached]

APPENDIX B   CONTRIBUTED ASSETS AND TRANSFERRING EMPLOYEES

[to be attached]

Assets to be transferred - Cash

	Amount(kyats)
Description	March. 15
Cash	9,552,704

Assets to be transferred - Machine

(1) NHI

Amount(kyats)

	Description	March. 15
1	Design Cost (General Layout)	701,970,196.16
		-
2	Process Equipment and Materials Cost	-
	Quary Equipment	-
	Linestone Crushing & Conveying	470,632,649.73
	Linestone Pre-blending & Conveying	-
	Clay Crushing & Conveying	-
	Iron ore Crushing & Conveying	-
	Coal Pre-blending & Conveying	231,905,943.35
	Raw Materials Proportioning & Conveying	-
	Raw Material Grinding	1,655,171,830.94
	Silo for Raw Material	-
	Kiln Inlet & Exhaust Gas Treatment	1,418,718,712.23
	Kiln	1,309,586,503.60
	Clinker Cooling & Conveying	2,854,489,332.07
	Coal Grinding	-
	Clinker Silo	-
	Cement Grinding System	1,864,341,897.49
	Cement Silo & Bulk Loading Facilities	-
	Cement Packing & Loading Facilities	334,217,388.94
	Air Compressor House	-
	Central Laboratory	-
	Process Pipeline	-
	Heat Insulation for Equipment & Duct	-
	Refractory for Clinker Burning System	-
	Electrical Control & Automation	-
	Water Supply & Drainage System	-
	Spare Part	-
	Ocean Shipping & Insurance	291,019,223.02
	Sub-Total	10,430,083,481.37
		-
3	Technical Services Fees	-
		-
4	Total Erection & Installation Cost	-
		-
Total	Total CIF Yangon by Sea	**11,132,053,677.53**

(2) Others

	Description	Htoo
1	Furukaw Crawlar Drill HCR 910- DS	511,792,271.00
2	Caterpillar D7R Series2 Dozar	308,756,800.00
3	Potain Tower Crane MC310K16 (1) Unit	457,980,000.00
4	Dump Trunk (10) Nos	407,257,000.00
Total		1,685,786,071.00

Assets to be transferred -Civil Works including other costs

Amount(kyats)

Description		March. 15
Industrical Buildings		**33,505,969,404.07**
WIP- Quarry Office & Equipmend Shed		99,837,326.84
WIP- Limestone Crushing & Conveying		1,440,242,949.32
WIP- Limestone Prehomogenization		2,136,708,707.32
WIP- Corrective Materials Crushing & Storage Hall		1,895,359,169.73
WIP- Raw Proportioning Silo		515,909,243.52
WIP- Raw Grinding Plant		822,402,416.76
WIP- Raw Meal Silo		1,304,085,287.52
WIP- Kiln Inlet		2,561,647,942.21
WIP- Kiln (1#2#3# Pillars)		397,144,590.85
WIP- Clinker Cooling & Exhaust Gas		1,576,281,245.29
WIP- Clinker Transport & Storage		1,950,197,210.33
WIP- Coal Crushing & Drying		1,426,949,017.37
WIP- Coal Pre-blending		1,587,836,195.69
WIP- Coal Grinding Plant		513,414,063.99
WIP- Gypsum and Additive Crushing & Storages		1,187,785,019.28
WIP- Clinker, Gypsum & Additive Proportioning Station		248,080,928.96
WIP- Cement Grinding Plant		633,024,967.00
WIP- Cement Silos		2,913,379,327.58
WIP- Packing & Loading Plant		1,496,244,388.27
WIP- 132/33 KV Sub-Station		407,736,823.59
WIP- Central Control Room & Laboratory		696,973,759.68
WIP- Water Storage & Treatment Plant		443,991,363.98
WIP- Machinary & Electrical Workshop		172,789,311.21
WIP- Weigh Bridges Platforms		4,578,973.02
WIP- Road (Inside Factory)		697,469,360.10
WIP- Bore Pile Cost		1,121,420,451.14
WIP- Retaining Wall		4,974,987,061.30
WIP- Fencing		90,320,760.31
WIP- Pipe Cable, Trenches & Drain		189,171,541.90
Residential Buildings		**3,095,348,653.54**
WIP-Messing & Recreation		42,192,378.37
WIP- Berifying Hall & Guest Houses		646,764,897.06
WIP- Residential House (GM)		261,527,576.36
WIP- Residential House (Dy GM)		339,333,447.18
WIP- Hostel (Chumery)		1,310,904,493.80
WIP- Fencing		10,032,130.59
WIP- Asst: Manager House		129,962,778.63
WIP- Sub-Divisin Manager House		155,386,921.31
WIP- Other Ranks- Family Type		199,244,030.24
Commercial Buildings		**838,059,030.72**
WIP- Store Godowns		781,947,086.27
WIP- Explosive Bunker		51,689,384.08
WIP- Fuel Shed		4,422,560.36
Total		**37,439,377,088.32**

Assets to be transferred - Fixed Assets

Amount(kyats)

	Description	March. 15
1	Office Equipment /Machine	9,568,258.55
	HP Laser Jet 2015 Printer	-
	Icom V-8000	-
	Cord Less Phone 3Nos	-
	21"TV,4"(Salang)&DVD	-
	Sony Camera 12.1 Mega	-
	CDMA 450 MHz 09.652.1201 to1205	4,634,091.67
	Hitachi Refrigerator	180,277.78
	V800 vas BR Litom CDMA phone	446,203.13
	CDMA Mobile Phone	307,326.39
	379 6B 115 AB copierlock ped 038 Pedestel forir 2525/2530 copier	910,751.39
	Model No: IR 2318L Connon CoppierNPG 28 Toner for IR 2016/2020	776,817.36
	Projector(Remaco PRO-3030 Motorised Screen 10'x10'with remote control	723,243.75
	Cannon Multimedia Projector MD LV-72852600 ANSI Lumens XGA Resolution (1024x768)	616,096.53
	Pump 2 Nos @ Accessories	114,263.33
	Zhonshen Motorcycle (without) For Messing	134,261.11
	MRS Computer	470,050.00
	Fuji Camera HS 30 t	254,876.11
	1 12/ Vibrator 2 N @ 39000 Ks	
	Reinstallation of Crushing Plant Morter	
2	Machinery & Equipment	33,172,084.17
	Geology Hammer	-
	Pump CPM 158(1.0HP)	-
	Diamond Drill Bit	-
	Concrete Mixture	-
	Vibrator	-
	Kappa Generator 100 kva open type generator	2,673,611.11
	28HP tc eg:15 kva Generator	196,395.83
	28HP tc eg:15 kva Generator	189,215.28
	Drilling machine (Uni Asia)	1,268,055.56
	30KVA Generator / Shwe naga	1,663,277.78
	Hydrolic Drilling Machine (U Soe Thein Co)	2,743,125.00
	CRI - 1.0 HP Pump	136,562.50
	63 KVA Generator	2,042,975.00
	Crushing Machine & Accessories	4,150,335.00
	Byone Machine	17,553,246.67
	Engine JD 1130	555,284.44
3	Survey Measurement Instrument	1,829,948.67
	Garmin GPS 76S	120,850.80
	Distometer A3	135,842.42
	Brunton Compass (Taiwan)	26,923.72
	Software CD	13,461.86
	Measurement Instrument	3,294.86
	Ushikata Compass	456,447.17
	Metel Tripod	64,824.07
	Aluminium staff	47,144.78
	50 meter measuring Tape coil	32,144.17

	Refletor Terget System	13,393.40
	Topcon El Theodolite 1 Nos	915,621.42
4	**Fixed Assets Others**	**5,788,645.83**
	3000 Gl Diesel Tank	5,788,645.83
5	**Vehicle**	**266,355,882.86**
	Trailer Truck	17,480,000.00
	Mitsubishi Pejero 3C/9866	46,137,500.00
	Mitsubishi Pejero 4C/4193	50,859,791.67
	Toyota Mark II 800l 4C/5667	26,093,750.00
	Grand Tiger 5C/4750 &5C/4751	51,052,083.33
	Trailor Dump Truck	15,294,861.11
	Site Use Motor Cycle	198,611.11
	Site Use Motor Cycle	246,911.89
	Site Use Motor Cycle	336,893.75
	Water Boxer5C/8734	28,043,333.33
	UMEHL D- max 5C/6095	30,131,666.67
	Luojia 2011.5 Motor Cycle	109,200.00
	Vigo 2005 (Without)	181,350.00
	PaMa/34782 Luojia~UB110 1	189,930.00
	PaMa/43193 LM Dream 110~JLM125	
6	**Concrete Block Mechine**	**30,656,666.67**
	Concrete Block Mechine	30,656,666.67
7	**Heavy Machinery Crane**	**101,876,800.09**
	5F/3911 Hyundi County Ferry	38,950,000.00
	320 DBackhoe bath 7450000 of 50% payment(37250000x26.45) 1 Nos	62,926,800.09
8	**Furniture & Fixture**	**31,725,447.26**
	Sofa Settee ,3,2,1 seeter Set	350,916.67
	Office ,table & chairs	255,466.46
	Office ,table & chairs	425,777.43
	3'6" Office Table (brown)	451,354.17
	model OC-415 metting Swiftble Chairs Black gray 10 N	258,776.39
	model OC-415 office Swiftble Chairs Black gray 10N	330,993.06
	claim 4'2' Office Table (brown)	117,352.08
	12 P Metting table Circle set (brown)	180,541.67
	Pyinkado wood Cupboard	291,574.79
	Filing Cabinet 4 step (Leeco)	315,947.92
	Drawinging Cabinet 15 step(Leeco)	105,315.97
	Safe box (Leeco) 83.20	147,442.36
	Star Frizer BD-30G	116,208.65
	Computer Table	117,352.08
	Assets (furniture)	222,668.06
	Scanner rack 2P-03 CCW	8,726.18
	Safe box (Leeco) 83.20	156,469.44
	Compressor for Drilling Machine 7m3/min 0.7 mpa Pressure, Engine Power 58 Kw 4 Nos @ 10000 USD	27,872,563.88
Total		**480,973,734.10**

Assets to be transferred - Inventories

Amount(kyats)

Description	March. 15
Inv- Deformed Bar	96,330,793.63
Inv- Cement	15,108,424.80
Inv- Sand	5,116,500.00
Inv- Chipping	7,563,757.70
Inv- Jungle Wood	2,228,800.00
Inv- Hard Wood	
Inv- Plywood	3,957,450.00
Inv- Wire Nail	418,958.61
Inv- Binding Wires	139,134.47
Inv- Tile & Marble	20,218,909.54
Inv- Door & Window Access;	1,017,365.26
Inv- Electrical Materials	12,984,624.75
Inv- Painting Materials	5,739,837.78
Inv- Pipe & Plumbing Acc;	9,735,229.10
Inv- Roofiing Materials	96,200.00
Inv- Bamboo Materials	1,552,260.00
Inv- Bentonide	4,357,500.00
Inv- 1x2 Stone	682,389.83
Inv- Concrete	14,166.36
Inv- Crushing Plant	276,998.01
Inv- Concrete Block	14,340,805.24
Inv- Sanitary Ware	3,715,621.70
Inv- Byone 9x9x12	42,542,056.15
Inv- Byone 4x5x11	21,157,794.39
Inv- Befine	2,980,076.37
Inv- X- Mat	174,000.00
Inv- Diesel	15,175,140.27
Inv- Gypsum	4,684,150.00
Total	**292,308,943.96**

Assets to be transferred - Adv.(others)

Amount(kyats)

Description	March. 15
Feb 26 14	1,700,000.00
Feb 26 14	11,562,700.00
Adv Site	1,700,000.00
Adv- Site	30,058,275.00
Adv Site Project	1,700,000.00
Adv site	14,220,250.00
Adv Site	1,700,000.00
Ad Site	1,700,000.00
Adv Site	12,000,000.00
Adv Site	1,700,000.00
Adv Ko Aye Ko	3,000,000.00
General Expens Oct/2014	1,700,000.00
Adv site	1,700,000.00
Adv site	1,500,000.00
Site Expenses Nov 2014	1,700,000.00
Site Expenses Nov 2014	1,500,000.00
Adv site	1,700,000.00
Adv site	1,500,000.00
Adv Site	40,000,000.00
Adv site	1,700,000.00
Adv site	1,500,000.00
Adv site	1,700,000.00
Adv site	1,500,000.00
Adv Site	151,534,460.00
Adv Site INBD A/C 7.4.15 Remit	55,300,000.00
Adv site	50,000,000.00
Adv site	30,000,000.00
Adv- Soe Myint Aung	50,000,000.46
Site Advance balance	**475,575,685.46**
Adv- Soe Myint Aung (Paint)	14,500,000.00
Adv- My Group	3,000,000.00
Adv- U Tin Hla(Painting)	4,000,000.00
Adv- Stable	12,000,000.00
Adv- Ko Naing Naing(Logistic)	2,000,000.00
RIEC Silo (7 Nos)	36,845,693.00
Advance(sub constructor)	**72,345,693.00**
LC Open US 500000/KP-45802/16.3.2015	364,123,500.00
Advance for Machinery&Equipment	**364,123,500.00**
Total	**912,044,878.46**

Account Payable list

Amount(kyats)

Description	March. 15
AP- Deformed Bar Transport	5,490,000.00
AP- Cement	3,600,000.00
AP- AMC (Deformed Bar)	72,924,779.00
AP- 6x9 Stone	20,781,650.00
AP- Sand	27,161,100.00
AP- Chipping	2,031,600.00
AP- Lime	4,800.00
AP- Jungle Wood	36,529,550.00
AP- Hard Wood	1,250,100.00
AP- Plywood	5,019,500.00
AP- Wire Nail	3,900,100.00
AP- Binding Wire	1,575,450.80
AP- Door & Window Accessories	3,107,987.00
AP- Tile & Merble	9,898,100.00
AP- Elelctrical Materials	11,046,530.00
AP-Painting Materials	4,231,450.00
AP- Pipe & Plumbing Access;	8,361,872.80
AP- Sanitary Ware	2,687,070.17
AP- Materials	99,884,096.80
AP- Diesel	229,851,500.00
AP- Transportation	52,780,500.00
AP- Max Cement	46,430,000.00
AP- Apache Cement	55,755,000.00
AP- Befine	750,000.00
AP- Bamboo Materials	1,915,300.00
AP- Super Power	25,674,707.00
AP- Benhur	39,600.00
AP- Awayat	30,930,850.00
AP- Shwe Mae	516,500.00
AP- Shwe Byaing Phyu (Diesel)	1,296,818.20
AP-Tokyo Plastic	33,206,250.00
AP-win win Soe(transport)	1,040,500.00
AP- Shwe Myanmar	10,200,000.00
AP-Electrical Materials	462,100.00
sub-total	**810,335,361.77**
AP- Crushing Plant Labour / Overhead	2,607,460.01
AP- BP Charges	6,361,750.00
sub-total	**8,969,210.01**
AP- Sub Contract RIEC	66,930,575.67
AP- AMC (Sub- Contract)	2,917,381,800.00
sub-total	**2,984,312,375.67**
Payble-Potain Tower Crane	150,000,000.00
Total	3,953,616,947.45

Blue Diamond Cement Co.,Ltd

Pyi Nyaung Cement Factory

Employee List

Sr	Department	U/ Daw	Name	Appointment Date	Position	Rank		Salary	Allowance	Total Salary (Ks)
1	Engineering	U	Maung Maung Gyi	15.6.2007	Dy Chief Engineer(2)	7	C	500,000	42,000	542,000
2	Account	U	Win Kyi	7.2.2011	Sr.Acct.Manager	8		370,000	100,000	470,000
3	Account	Daw	Khin San Wai	3.1.2011	Asst.Acct,Manager	10		195,000	65,000	260,000
4	Account	Daw	Su Yee Win	21.11.2012	Sr.Acct.Asst	13		110,000	70,000	180,000
5	Admin	Daw	May Phyo Aye	15.5.2007	JE.1	13		110,000	82,000	192,000
6	Admin	U	Ko Ko Tun	2.12.2010	Driver-3	14	B	110,000	10,000	120,000
7	Admin	U	Zaw Htet	22.10.2014	Graphic Designer	11		150,000		150,000
8	Engineering	U	Aung Zaw Myint	1.3.2007	Chief Engineer	7	B	600,000	42,000	642,000
9	Engineering	U	Khin Maung Hla	2.4.2007	Sr.Executive Engineer	8		450,000	42,000	492,000
[illegible]	ngineering	U	Tin Khaing	1.9.2014	Executive Engineer	9		350,000	42,000	392,000
11	Engineering	U	Myint Oo	1.12.2014	Executive Engineer	9		350,000	42,000	392,000
12	Engineering	U	Kyi Myint	1.9.2015	Executive Engineer	9		400,000		400,000
13	Admin	U	Tin Aung	10.3.2011	Manager	9		150,000	62,000	212,000
14	Engineering	U	Naing Linn Aung	6.2.2008	Assistant Engineer	10		170,000	90,000	260,000
15	Engineering	U	Kyaw Swar Win	23.4.2007	SAE.1	11		160,000	62,000	222,000
16	Engineering	Daw	Thidar Kyaw	6.2.2008	JE.1	13		110,000	67,000	177,000
17	Engineering	Daw	Aye Thu Thu Hlaing	13.5.2011	JE.2	14	A	110,000	57,000	167,000
18	Engineering	Daw	Mee Mee Cho	6.5.2011	JE.2	14	A	110,000	62,000	172,000
19	Engineering	Daw	Moe Moe Khaing	6.5.2011	JE.2	14	A	110,000	57,000	167,000
20	Admin	U	Myo Thet Soe	9.12.2010	Driver 3	14	B	110,000	37,000	147,000
21	Engineering	U	Sithu Hlaing	1.7.2011	App.Store Asst.	14	B	110,000	27,000	137,000
22	Admin	Daw	Phwe Ei Phyu	3.12.2012	General Affair 1	15	A	110,000	23,000	133,000
23	Admin	U	Paw Tin Aung	1.7.2011	General Affair 2	15	B	110,000	22,000	132,000
24	Admin	Daw	Aye Aye Aung	1.3.2014	QC	14	B	110,000	22,000	132,000
2[illegible]	dmin	U	Hla Myo	1.3.2014	Store	14	B	110,000	20,000	130,000
26	Admin	U	San Min Naing	8.3.2011	M & E	15	B	110,000	32,000	142,000
27	Admin	U	Hlaing Myint	22.4.2014	Assistant Admin	13		110,000	45,000	155,000
28	Engineering	U	Than Htike Aung	22.4.2014	JE-2	14	A	110,000	40,000	150,000
29	Engineering	Daw	Khin Mar Lin	22.4.2014	JE-2	14	A	110,000	40,000	150,000
30	Admin	Daw	Nan Wah	22.4.2014	App.Admin.Assistant	15	A	110,000	27,000	137,000
31	Admin	Daw	Nyein Ei Ei Khaing	22.4.2014	App.Asst.Account	15	A	110,000	20,000	130,000
32	Admin	U	Myint Naing	1.9.2014	Admin	13		155,000		155,000
33	Engineering	Daw	Ohnmar Swe	9.1.2011	JE-1	13		110,000	83,000	193,000
34	Admin	Daw	Nwe Yee Oo	12.2.2011	Cashier	15	B	120,000		120,000
35	Admin	Daw	Khaing Wai Zun	1.6.2011	Store	15	B	130,000		130,000
36	Engineering	U	Nyan Win	25.4.2007	SAE.1	11		160,000	90,000	250,000
37	Engineering	U	San Aung	6.4.1998	Operator-2	13		110,000	70,000	180,000
38	Engineering	U	Lwin Oo @ Mg	1.8.1999	Operator-2	13		110,000	70,000	180,000
39	Engineering	U	Thaung Myint	7.11.1998	Operator-3	14	A	110,000	70,000	180,000
40	Engineering	U	Mg Myo	1.5.2012	Car-Incharge	14	B	110,000	40,000	150,000
41	Engineering	U	Htay Lwin	1.2.2010	Helper-1	15	A	110,000	10,000	120,000
42	Engineering	U	Aung Kyaw	7.1.2004	Helper	15	A	110,000	70,000	180,000

Blue Diamond Cement Co.,Ltd

Pyi Nyaung Cement Factory

Employee List

Sr	Department	U/ Daw	Name	Appointment Date	Position	Rank		Salary	Allowance	Total Salary (Ks)
43	Engineering	U	Nyi Nyi	2.3.2012	App;Operator-(336D)	14	B	180,000		180,000
44	Engineering	U	Tun Tun Win	1.2.2015	Operator(D.7.R.2)	14	B	180,000		180,000
45	Engineering	U	Khun Zin Min	1.8.2006	Operator-3·	14	A	110,000	57,000	167,000
								7,740,000	1,909,000	9,649,000

APPENDIX C DEED OF ASSIGNMENT OF LIMESTONE MINING LICENSE

[to be attached]

DEED OF ASSIGNMENT

THIS DEED OF ASSIGNMENT (this "**Deed**") is made and entered into on ______________ by and between:

BLUE DIAMOND CEMENT COMPANY LIMITED, with its registered office at No.503, Condo-A, Min Dama Housing Estate, MunDama Road, Mayangone Township, Yangon, the Republic of the Union of the Myanmar ("**Assignor**"); and

[●],a corporation incorporated and existing under the laws of the Republic of the Union of Myanmar ("**Myanmar**") with its registered address at [●], Yangon, Myanmar ("**Assignee**").

(Assignor and Assignee may hereinafter be collectively referred to as the "**Parties**")

WHEREAS:

A. Assignoris the holder of the limestone mining license, the details of which as follows:

Amended Large Scale of Mineral Production Permit for Limestone*[to be amended after the transfer of title from HIIG to BDL completed]*, issued by Ministry of Mines on [*] (Permit No. [*]) covering the area of 950 acre of (1) Nyanung-bin-taung area, and (2) Tha-yet-ye-chaungtaung area, Pyi Nyaung Village, Tharsi Township, Mandalay, Myanmar, commencing from 12 November, 2009 ending on 11 November, 2034.

B. Assignorand LG INTERNATIONAL CORP. have entered into the Joint Venture Agreement on [●] (the "**JV Agreement**")regarding the establishment and operation of their joint venture to conduct the business of (i) constructing a cement factory for the manufacture and sale of cement products; (ii) excavating and production of limestone; and (iii) manufacturing, marketing and distributing cement products.

C. Assignor has offered to assign and Assignee has agreed to accept and assume the abovementioned limestone mining license for the amount of Ten Million US Dollars (USD 10,000,000).

NOW, THEREFORE, for and in consideration of the promises and of the mutual covenants herein contained the Parties agree as follows:

1. For and in consideration of the sum of Ten Million US Dollars (USD 10,000,000), wire transferred to Assignor, Assignor does hereby assign to Assignee, its successors and assigns, the limestone mining license and any amendements thereto, free from all liens and encumbreances of whatsoever nature as of the date is this Deed in accordance with Article 7 of JV Agreement.

2. This Deed shall form an integral part of the JV Agreement.

In witness whereof, the Parties have caused this Deed to be duly executed as of the date first about written.

Assignor For and on behalf of **BLUE DIAMOND CEMENT COMPANY LIMITED**	**Assignee** For and on behalf of **[Company Name]**
By:______________________ Name : Title :	By:______________________ Name : Title :
WITNESS	WITNESS
By:______________________ Name : Title :	By:______________________ Name : Title :

APPENDIX D

LEASE AGREEMENT

BETWEEN

HIGHLAND CEMENT INTERNATIONAL COMPANY LIMITED

AND

BLUE DIAMOND CEMENT COMPANY LIMITED

LAND LEASE AGREEMENT

THIS INDENTURE OF LEASE (this "**Lease Agreement**"), is made on [•] th day of [•] in the year [•], the Republic of the Union of Myanmar.

BY AND BETWEEN

BLUE DIAMOND CEMENT COMPANY LIMITED, incorporated in the Republic of the Union of Myanmar under the Myanmar Companies Act, and its registered office at Room No.503, Condo-A, Mindama Housing Estate, Mindama Road, Mayangone Township, Yangon Myanmar (hereinafter referred to as the "**Lessor**" which expression herein used shall unless repugnant to the context or the meaning thereof be taken to mean and include itself, its successors, legal representatives, and permitted assigns), of the one part.

AND

Highland Cement International Company Limited incorporated in the Republic of the Union of Myanmar under the Myanmar Companies Act, and its registered office at [*] Myanmar(hereinafter referred to as the "**Lessee**", which expression herein used shall unless repugnant to the context or the meaning thereof be taken to mean and include itself, its successors, legal representatives, and permitted assigns), of the other part.

WITNESSETH AS FOLLOWS:

WHEREAS the Lessor is the holder of La/Na (39) permit by the Mandalay Township of the Governmental Department of Mandalay Region ("**La/Na (39)**"), with a copy of the document attached as Appendix 1 for identification purposes) with respect to the land situated at Kyae Taing Pyin Kwin, Meikhtilar District, Pyi Nyaung Village, Thar Si Township, Mandalay Region ("**Permitted Land**").

WHEREAS the Lessor is desirous of promoting the business of cement manufacturing, selling and distributing, with all other supporting uses, facilities and activities herein defined as the Activities and for this purpose, leasing the Permitted Land and any buildings thereon (hereinafter referred as the "**Premises**") and more authentically and particularly demarcated in red in the site map annexed hereto as Appendix 2 (which shall form an integral part of this Lease Agreement).

WHEREAS the Lessee agrees to lease the Premises from the Lessor for *inter alia* the following purposes:-

(a) manufacturing (including but not limited to contract manufacturing), processing, packaging, distributing, supplying, marketing, selling, trading (including but not limited to import and export) and storing cement as well as any other products that are required in connection with the Lessee's operations; and

(b) any other purposes or uses contemplated in the memorandum and articles of association of the Lessee and in compliance with the laws and regulations of the Republic of the Union of Myanmar (collectively, with (a) above the "**Activities**"),

upon the terms and conditions herein contained.

WHEREAS the Lessor represents and warrants that it has the legal and beneficial right to the Premises.

WHEREAS both the Lessor and the Lessee hereto are legally authorised to enter into this Lease Agreement.

NOW THEREFORE, the Parties hereto hereby agree as follows:-

ARTICLE 1: THE SCOPE OF AGREEMENT

In consideration of the lease terms hereinafter reserved and covenants by the Lessee hereinafter contained, the Lessor, both hereby lease unto the Lessee, to (a) engage in the Activities, and (b) engage in any activity conducted by the Lessor prior to and on the date of this Lease Agreement on or out of the Premises, together with all rights, easements, appurtenances, thereto, for an initial term of thirty (30) years from the date of official commercial operation of the Lessee.

ARTICLE 2: LEASE OF THE PREMISES AND DURATION

2.1 The Lessor shall lease the Premises for an initial term of thirty (30) years, from the date of this Lease Agreement ("**Initial Term**").

2.2 The Lessor consents to lease the Premises to the Lessee for further consecutive periods of [forty(40)] years after the Initial Term ("**Extended Term,**" collectively with the Initial Term the "**Term**"), subject to applicable laws and the necessary regulatory and third party approvals.

2.3 The Parties acknowledges that the restrictions set out in the Transfer of Immoveable Property Restriction Law 1987 in relation to the transferring, mortgaging and/or leasing of the Premises will not be applicable to the Lessee and/or to the Premises which is the subject matter of this Lease Agreement.

ARTICLE 3: RENTAL PAYMENTS AND ACCOUNTING OF RENTS

3.1 The Lessee shall during the Initial Term and the Extended Term pay the Lessor a rent of One Hundred Eighty Two Thousand and Eight Hundred Seventy Seven Point Fifty US Dollars (182,877.50)per year for Ninety Point Thirty Eight (90.38) acres (365,755 square meters) land. ("**Rent**"). (US$ 0.5/m^2 for the land).

3.2 The first payment of the Rent shall be made on the date falling [•] from the date of this Lease Agreement ("the first payment date") and thereafter shall be made on the first business day of each succeeding calendar year.

3.3 If the first payment date of the Rent does not coincide with the first business day of a calendar year, the first payment of the Rent shall be calculated proportionately for the period from the first payment date to the end of the same calendar year.

3.4 All payments of Rent shall be made by way of bank transfers without any deductions whatsoever in favour of the Lessor.

ARTICLE 4: EFFECTIVE DATE OF THE LEASE

The effective date of the Lease Agreement shall be the date of execution of this Lease Agreement or such date to be agreed between the Parties.

ARTICLE 5: LESSOR'S RIGHTS AND OBLIGATIONS

Subject to the Lessee paying the Rent pursuant to Article 3, the Lessor hereby covenants with the Lessee that the Lessor shall:

(a) allow peaceful and quiet holding of the Premises during the term of this Lease Agreement without any interruption or disturbance of whatsoever nature by the Lessor or any person lawfully claiming to represent the Lessor;

(b) allow the Lessee to use the Premises for the purpose of engaging in the Activities and in any other activity engaged by the Lessor on the Premises prior to the date of this Lease Agreement;

(c) diligently, properly and in a timely manner perform and comply with all the terms and conditions of La/Na (39), and shall immediately notify the Lessee of any breach of such terms or of any circumstance that may result in such terms being breached;

(d) permit the Lessee at the expiration or earlier determination of this Lease to remove all the Lessee's fixtures and fittings and property whatsoever where so removable;

(e) pay all land-revenue and any other taxes or payments (if any) as required by the land office or any other authorities unless otherwise agreed upon herein;

(f) co-ordinate with local authorities and assist in obtaining necessary permits and registration of the same (if any);

(g) provide the infrastructure for the land such as roadway, electricity sources, water supply sources;

(h) assist the Lessee in getting sufficient power supply, required IDD telephones, E-mail access, Internet, facsimile lines and other project related facilities and services, and arranging sewage protection, water drilling and protection from floods; and

(i) appoint the Lessee as its attorney (with full power of substitution), on its behalf and in its name or otherwise, at such time and in such manner as the attorney thinks fit to do anything which the Lessor is obliged to do (but has not done) under this Lease Agreement (including to execute any documents instruments, notices, orders and directions relating to the extension of the term of La/Na (39), and the Lessor ratifies and confirms and agrees to ratify and confirm whatever any such attorney shall lawfully do in the exercise or purported exercise of the power of attorney granted by it herein.

ARTICLE 6: LESSEE'S RIGHTS AND OBLIGATIONS

The Lessee hereby covenants with the Lessor that the Lessee shall:-

(a) utilise the Premises for the purpose of carrying out the Activities;

(b) pay Rent as specified in Article 3 above;

(c) ensure that all activities and operations on the Premises, or any part thereof including the buildings and related facilities, are in conformity with the laws, regulations and directives of the Republic of the Union of Myanmar;

(d) have the right to sub-lease to its subsidiary and affiliated companies without the prior consent of the Lessor; and

(e) not assign or transfer any interest in the Premises hereby created concerning the Premises or any part thereof, without the consent of the Lessor and the approval of MIC (if required).

ARTICLE 7: ARBITRATION

If any dispute arises out of or in connection with this Agreement, such dispute shall be settled amicably between both Parties through mutual discussions. Disputes arising between the Parties hereto that cannot be settled amicably shall be settled by arbitration. There shall be two (2) arbitrators and each Party shall appoint one (1) arbitrator within thirty (30) days after giving or receiving the request for resolution of disputes by arbitration. Should the arbitrators fail to reach an agreement, the disputes shall be referred to an umpire nominated by the two (2) arbitrators. The decision of the arbitrators or the umpire shall be final and binding on both Parties. The arbitration proceeding shall in all respects conform to the rules of the Singapore International Arbitration Center or any then subsisting modifications thereof. The venue of arbitration shall be Singapore and the language of the arbitration shall be English. The arbitration fee shall be borne by the losing party.

ARTICLE 8: GOVERNING LAW

This Lease Agreement shall be read, construed, interpreted and governed by the laws of the Republic of the Union of Myanmar.

ARTICLE 9: WARRANTY AND REPRESENTATION

9.1 Each party represents and warrants to the other that it is a legal person duly authorised under the relevant laws and has the right power, sound financial standing and authority to enter into this Lease Agreement.

9.2 The Lessor represents and warrants that:

(a) the Premises is suitable for carrying out the Activities;

(b) it has the sole legal and beneficial rights to use the Premises, and has the absolute right to lease the Premises to the Lessee for the purpose and duration contemplated in this Lease Agreement;

(c) it has diligently and properly performed all of its obligations under La/Na (39), and no breach of any terms and conditions of La/Na (39) has occurred;

(d) it has not received any notice from [●] that La/Na (39)will be terminated;

(e) it has obtained the consent of [●] for it to enter into this Lease Agreement; and

(f) it has paid all fees including any grant fees and rental payable under La/Na (39).

ARTICLE 10: MODIFICATION OF AGREEMENT

10.1 This Lease Agreement constitutes the whole and entire agreement and understanding between the parties at the time of execution of this Lease Agreement in connection with the arrangements described herein.

10.2 In the event that any situation or condition arises due to circumstances not envisaged in this Lease Agreement and that it warrants amendments to this Lease Agreement, the parties hereto shall make necessary negotiations with a view to making such necessary amendments.

10.3 All modifications, changes and/or amendment to this Lease Agreement intended to be integral to this Lease Agreement shall only be valid if agreed and confirmed in writing by both parties.

ARTICLE 11: TERMINATION

11.1 This Lease Agreement terminates upon the expiry of the Initial Term or any extension or renewal thereto (the "**Term**").

11.2 This Lease Agreement may be terminated, before the expiry of the Term, after a service of ninety (90) days prior written notice of the intention of such termination by the Lessee.

11.3 Subject to Articles 11.1, 11.2 and 13.1, this Lease Agreement may also be terminated by the Lessee in the event that a natural disaster or any destruction of loss caused by Force Majeure occurs so as to incapacitate normal operations. The Lessee reserves its rights under this Lease Agreement to reconstruct the damaged property wholly or partially at its own cost and continue its operations. Notice of any intention to terminate shall be given in writing to the Lessor 90 (ninety) days in advance.

11.4 Termination shall be effective only after receipt of the approval from MIC (if required).

11.5 It is mutually agreed that if any of the parties shall in any material aspect fail to perform or observe the terms and conditions of this Lease and fails to rectify such non-performance or non-observance within six (6) months from the notification in writing of such default, the affected party shall be entitled to claim damages, specific performance of this Lease Agreement and/or any other remedies from the defaulting party including but not limited to all losses suffered by the affected party from the investment made for the purposes of the Activities as a result of the breach by the defaulting party.

ARTICLE 12: RETRANSFER OF LEASED PROPERTY

12.1 For the duration of the Term, the Lessee shall undertake normal maintenance and due care of the Premises and all the fixtures, fittings and properties within.

12.2 At the end of the Term or in the event that this Lease Agreement is terminated in accordance with Article 12, the Lessee shall transfer the Premises without any consideration to the Lessor within six (6) months from the expiry of such term or date of termination as stated in Article 11, whichever is applicable, in good condition and ground damage having been refilled or repaired. However, compensation for the immovable property on the Premises is to be paid by the Lessor to the Lessee within six (6) months from the expiry of the Term or date of termination, whichever is applicable at a fair market value.

12.3 The Lessee shall have the right to be in possession and ownership of all movable properties which shall be removed at its own costs and/or disposed of within six (6) months from the termination of this Lease Agreement without affecting the Lessor right to claim for the Rent up to the date of complete evacuation and damages caused to the Premises by the Lessee.

ARTICLE 13: FORCE MAJEURE

13.1 If a party is temporarily rendered unable wholly or partly by Force Majeure to perform its duties or accept the performance by the other parties under this Lease Agreement or, in the case of the Lessee, to enjoy the use of the Premises as contemplated herein, it is agreed that the affected party shall give notice to the other party within fourteen (14) days after that occurrence of the cause relied upon, giving full particulars in writing of such Force Majeure. The duties of such party as are affected by such Force Majeure including payment of any Rent under this Lease Agreement shall, be suspended during the continuance of the disability so caused, but for no

longer period, and such cause shall as far as possible, be removed with all reasonable dispatch. Neither party shall be responsible for delay, damage or loss caused by a Force Majeure event.

13.2 The term "**Force Majeure**" as applied herein shall mean Act of God, wars, epidemics, fires, floods, earthquakes, storms, lightning and any other similar causes which are beyond the control of either party and which by exercise of due care and diligence, neither party is unable to overcome.

13.3 Immediately, after removal of such a Force Majeure condition, the affected party shall perform obligatory functions with all speed and effectiveness.

ARTICLE 14: NOTICE

14.1 Any notice or other communication required to be given or sent hereunder shall be in the English language and shall be sufficiently served on the other party if addressed to him and left by hand at or sent by facsimile transmission (if sent by facsimile, a written confirmation must be sent as soon as practicable by registered air mail) or sent by prepaid registered post (or airmail, if overseas) or international courier to the party concerned at addresses stipulated herein or the last known address:

LESSOR:

Name	:	Blue Diamond Cement Company Limited
Address	:	Room No (503), Condo A, Mindama Housing Estate, Mindamma Road, Mayangone Township, Yangon
Telephone	:	01-655308, 01-655309
Facsimile	:	
E-mail	:	

LESSEE:

Name	:	Highland Cement International Company Limited
Address	:	Kyae Taing Pyin Kwin, Meikhtilar District, Pyi Nyaung Village, Thar Si Township, Mandalay Region
Telephone	:	
Facsimile	:	
E-mail	:	

14.2 Notices shall be deemed to have been received upon receipt if hand delivered and ten (10) calendar days after the date of dispatch thereof if by prepaid air courier or by certified mail and upon receipt of confirmation of successful transmission if by facsimile. A copy of any notice sent by facsimile shall also be sent by prepaid air courier or the certified mail, provided that failure to receive transmission confirmation shall not invalidate the facsimile notice.

ARTICLE 15: WAIVER

No failure or delay on the part of either party in exercising any power or right hereunder or no knowledge or acquiescence by either party hereto of or in any breach of any terms and conditions or covenants herein contained, shall operate as a waiver thereof, nor shall any single or partial exercise of such right or power preclude any other or further exercise of any other right or power herein.

ARTICLE 16: TIME

Time wherever mentioned in this Lease Agreement shall be of the essence of the contract.

ARTICLE 17: LANGUAGE

This Lease Agreement shall be written in English. All correspondences related to this Lease Agreement shall be in English. The English language version of this Lease Agreement shall prevail over any translation thereof. Notwithstanding that certain documents must be executed and filed in the Myanmar language under the laws of Myanmar, the governing language of such documents shall be the English language translation of the same.

ARTICLE 18: SUCCESSORS IN TITLE

This Lease Agreement shall be binding upon the respective heirs, successors in title and assigns of the Lessor and Lessee.

ARTICLE 19: VALIDITY OF AGREEMENT

The invalidity or unenforceability for any reason of any part of this Lease Agreement shall not prejudice or affect the validity of the remaining provisions of this Lease Agreement.

[Signature Page Follows]

IN WITNESS WHERE OF THE PARTIES hereto have set their hands and seals on the Day, the Month and Year First above written.

The Lessor
U Kyaw Soe Win
For and on behalf of
BLUE DIAMOND CEMENT COMPANY LIMITED

By:______________________
Name :
Title :

WITNESS

By:______________________
Name :
Title :

The Lessee
Mr.Lee Hoon Jae
For and on behalf of
HIGHLAND CEMENT INTERNATIONAL COMPANY LIMITED

By:______________________
Name :
Title :

WITNESS

By:______________________
Name :
Title :

APPENDIX 1

La/Na (39) Permit

ပုံစံ(၄)

၁/၃

ပြည်ထောင်စုသမ္မတမြန်မာနိုင်ငံတော်အစိုးရ
သတ္တုတွင်းဝန်ကြီးဌာန
ဝန်ကြီးရုံး
ဓာတ်သတ္တုအကြီးစားထုတ်လုပ်ရန်ခွင့်ပြုမိန့်

ခွင့်ပြုမိန့်အမှတ်၊ ၀၀၀၄ /၂၀၀၉(လွှဲပြောင်းခြင်း) ရက်စွဲ၊ ၂၀၁၅ ခုနှစ်၊ စက်တင်ဘာလ ၂၄ ရက်

အောက်ဖော်ပြပါ အဖွဲ့အစည်းအား မြန်မာ့သတ္တုတွင်းဥပဒေအရ အောက်ပါအချက်အလက်များနှင့်အညီ ဓာတ်သတ္တုအကြီးစားထုတ်လုပ်ရန်ခွင့်ပြုလိုက်သည် -

၁။ ခွင့်ပြုမိန့်ရရှိသူ၏
(က) အမည်နှင့်နိုင်ငံသားစိစစ်ရေးကတ်ပြားအမှတ် -
(ခ) အဖွဲ့အစည်းအမည်နှင့် - **ဘလုံးဒိုင်းမွန်းဘီလပ်မြေကုမ္ပဏီလီမိတက်**
အဖွဲ့အစည်းမှတ်ပုံတင်အမှတ် - **၄၈၁၄/၂၀၁၄-၂၀၁၅**
(ဂ) ဆက်သွယ်ရန်နေရပ်လိပ်စာ - **အမှတ်(၅၀၃)၊ ကွန်ဒို(အေ)၊ မင်းဓမ္မအိမ်ရာ၊**
တယ်လီဖုန်းအမှတ်၊ ဖက်(စ်)အမှတ်၊ - **မရမ်းကုန်းမြို့နယ်၊ ရန်ကုန်တိုင်းဒေသကြီး**
တဲလက်(စ်)အမှတ် - **ဖုန်း - ၀၁-၆၅၅၃၀၈၊ ၀၁-၆၅၅၃၀၉**

၂။ ခွင့်ပြုဧရိယာ၏
(က) တည်နေရာ (ကျေးရွာ၊ မြို့နယ်၊ - **လုပ်ကွက်(၁) ညောင်ပင်တောင်လုပ်ကွက်၊ လုပ်ကွက်(၂)**
ပြည်နယ်/တိုင်းဒေသကြီး) - **သရက်ရေချောင်းတောင်လုပ်ကွက်၊ ပြည်ညောင်ဒေသ၊**
သာစည်မြို့နယ်၊ မန္တလေးတိုင်းဒေသကြီး
(ခ) အကျယ်အဝန်း (စတုရန်းကီလိုမီတာ) - **၉၅၀ ဧက (၃.၈၄၄၅ စတုရန်းကီလိုမီတာ)**
(ဂ) နယ်နိမိတ်သတ်မှတ်ချက် - **မြေပုံညွှန်း၊ ၉၃ ဒီ/၅အယ်လ်အယ်လ်**
လုပ်ကွက်(၁)(၉၂၆၂၃၀၊ ၉၄၂၂၃၀၊ ၉၄၂၂၀၂၊ ၉၂၆၂၀၂)
လုပ်ကွက်(၂)(၉၂၆၂၀၂၊ ၉၂၆၁၉၈၊ ၉၃၆၁၉၈၊ ၉၃၆၂၀၂)
(ခွင့်ပြုမိန့်အမှတ်၊ ၀၀၀၄/၂၀၀၉ တွင် ပူးတွဲမြေပုံပါ
အကျယ်အဝန်းအတိုင်း)

၃။ ခွင့်ပြုဧရိယာ၏နယ်မြေ - **သာစည်မြို့နယ်အထွေထွေအုပ်ချုပ်ရေးဦးစီးဌာန**
အုပ်ချုပ်မှုဆိုင်ရာအဖွဲ့အစည်း -

၄။ တစ်ဆင့်သွားလာဝင်ထွက်ခွင့် - **သာစည်မြို့နယ်**

၅။ ခွင့်ပြုသည့်ဓာတ်သတ္တုအမျိုးအစား - **ထုံးကျောက် (စက်မှုတွင်းထွက်ကုန်ကြမ်း)**

၆။ ခွင့်ပြုသည့်ဓာတ်သတ္တုတူးဖော်မှုနှင့် - **ဟင်းလင်းဖွင့်တူးဖော်ခြင်း၊ အမှတ်(၁)သတ္တုတွင်းလုပ်ငန်းမှ**
ဆင့်တက်ပြုပြင်မှုနည်းစနစ် **သဘောတူခွင့်ပြုထားသော နည်းစနစ်နှင့် မြန်မာ့သတ္တုတွင်း**
ဥပဒေပုဒ်မ ၂(ည)ပါအတိုင်း

၇။ မူလခွင့်ပြုသက်တမ်းကာလ - **(၂၅)နှစ် (၁၂.၁၁.၂၀၀၉ မှ ၁၁.၁၁.၂၀၃၄ ထိ)**

၈။ ကုမ္ပဏီအမည်ပြောင်းစတင်ခွင့်ပြုသည့်နေ့စွဲ - **၂၃.၉.၂၀၁၅**

၉။ ခွင့်ပြုမိန့်ကုန်ဆုံးသည့်ရက်စွဲ - **၁၁.၁၁.၂၀၃၄**

၁၀။ ပုံသေမြေငှားရမ်းခ (Dead Rent) - **တစ်စတုရန်းကီလိုမီတာအတွက်တစ်နှစ်လျှင် ၂၀၀၀၀၀ ကျပ်နှုန်း**

၁၁။ ဓာတ်သတ္တုခွန် - **(၃ %)**

၁၂။ စည်းကမ်းချက်များ - **အောက်ပါစည်းကမ်းချက်များအတိုင်းတိကျစွာလိုက်နာရမည်။**

(လက်မှတ်)

ပြည်ထောင်စုဝန်ကြီး

၂

စည်းကမ်းချက်များ

၁။ ဓာတ်သတ္တုထုတ်လုပ်ရန် ခွင့်ပြုမိန့်ရရှိသူသည်-

(က) ခွင့်ပြုဧရိယာသို့ဥပဒေနှင့်အညီ ဝင်ရောက်လုပ်ကိုင်ခွင့်ရှိသည်။

(ခ) ဓာတ်သတ္တုထုတ်လုပ်ခြင်းလုပ်ငန်းမစမီ နယ်မြေအုပ်ချုပ်ရေးဆိုင်ရာ အဖွဲ့အစည်းသို့ သတင်းပို့အစီရင်ခံရမည်။

(ဂ) မိမိအားတရားဝင်လုပ်ကိုင်ခွင့်ပြုထားသောဧရိယာအတွင်း(ခွင့်ပြုဧရိယာနယ်နမိတ် အနားသတ်မျဉ်းမှ အောက်သို့ တည့်မတ်စွာ ဆွဲသည့် ဒေါင်လိုက်မျဉ်းများအတွင်း) ၌သာ တူးဖော်ထုတ်လုပ်ခြင်းလုပ်ငန်းကို လုပ်ကိုင်ရမည်။

(ဃ) မိမိအား တရားဝင်လုပ်ကိုင်ခွင့်ပြုထားသော လုပ်ကွက်ကိုအခြားမည်သူသို့မဆို ကိုယ်စားလှယ်အဖြစ်လုပ်ကိုင်စေခြင်းမှ အပ ဝန်ကြီးဌာန၏ ခွင့်ပြုချက်မရရှိဘဲ လွှဲပြောင်းပေးခြင်း၊ ပြန်လည်ရောင်းချခြင်းမပြုလုပ်ရ။

(င) တူးဖော်ထုတ်လုပ်ခွင့်ပြုထားသည့် နယ်မြေဒေသလုပ်ကွက်အတွင်းမှ ခွင့်ပြုထားသည့် ဓာတ်သတ္တုကိုသာ ခွင့်ပြုထားသည့် နည်းစနစ်အတိုင်း တူးဖော်ထုတ်လုပ်ရမည်။ အခြားမည်သည့် စီးပွားရေးလုပ်ငန်းကိုမျှ လုပ်ကိုင်ခွင့်မပြု။

(စ) လုပ်ကိုင်ခွင့်ပြုထားသည့် နယ်မြေဒေသရှိ လုပ်ကွက်အတွင်း တူးဖော်ခွင့်ပြုထားသည့် ဓာတ်သတ္တုမှအပ အခြားဓာတ်သတ္တုများနှင့် ရှေးဟောင်းယဉ်ကျေးမှု အမွေအနှစ်ပစ္စည်းများ တွေ့ရှိပါက ဦးစီးဌာနသို့ မပျက်မကွက်ချက်ချင်းအကြောင်းကြားရမည်။

(ဆ) ခွင့်ပြုမိန့်ပါ ဓာတ်သတ္တုနှင့်စပ်လျဉ်း၍ တူးဖော်ရရှိမှု၊ ရောင်းချမှုနှင့် လက်ကျန်ပမာဏတို့ကို သတ္တုတွင်းဦးစီးဌာနသို့ သတ်မှတ် ပုံစံဖြင့် လစဉ်အစီရင်ခံစာ ပေးပို့ရမည်။

(ဇ) တူးဖော်ထုတ်လုပ်ရရှိသည့် ဓာတ်သတ္တုများအတွက် သတ်မှတ်စည်းကြပ်သည့် ဓာတ်သတ္တုခွန်ကို မြန်မာကျပ်ငွေဖြင့် ရောင်းချ ပါက မြန်မာငွေဖြင့်လည်းကောင်း ၊ နိုင်ငံခြားငွေဖြင့်ရောင်းချပါက နိုင်ငံခြား ငွေဖြင့်လည်းကောင်း ပေးဆောင်ရမည်။

(ဈ) တူးဖော်ထုတ်လုပ်မည့် လုပ်ကွက်တွင်လုပ်ငန်းလုပ်ကိုင်မည့် အလုပ်သမားစာရင်းကို အမည်၊ အသက်၊အမျိုးသားမှတ်ပုံတင်အမှတ်၊ နေရပ်လိပ်စာအပြည့်အစုံပြုစု၍ လုပ်ကွက်ရှိလုပ်ငန်းရုံးတွင်ထားရှိရမည်။ မိတ္တူတစ်စောင်ကို သတ္တုတွင်းဦးစီးဌာနသို့ပေးပို့ တင်ပြရမည်။

(ည) လုပ်ငန်းခွင်တွင် အပြင်းအထန် ထိခိုက်ဒဏ်ရာရရှိခြင်း၊ ထိခိုက်သေဆုံးခြင်းနှင့် ဥပဒေ၊ နည်းဥပဒေအရ သတင်းပို့ရမည့် မတော်တဆမှုများ ဖြစ်ပွားပါက သတ္တုတွင်းစစ်ဆေးရေးအရာရှိချုပ်ထံ ဥပဒေ၊ နည်းဥပဒေတို့နှင့်အညီ အကြောင်းကြားရမည်။ အလုပ်သမားလျော်ကြေးဥပဒေနှင့် အကျုံးဝင်သည့် ထိခိုက်ဒဏ်ရာရရှိခြင်း၊သေဆုံးခြင်းဖြစ်ပေါ်ပါက ခွင့်ပြုမိန့်ရရှိသူမှ လျော်ကြေး ပေးရန်တာဝန်ယူရမည်။ ထို့ပြင်ခွင့်ပြုမိန့်ရရှိသူသည် အလုပ်သမားများနှင့်ပတ်သက်၍ ပြဋ္ဌာန်းထားသည့် တည်ဆဲ ဥပဒေများ၊ နည်းဥပဒေများ ၊ အမိန့်နှင့်ညွှန်ကြားချက်များကို လိုက်နာဆောင်ရွက်ရမည်။

(ဋ) သစ်တောနယ်မြေ သို့မဟုတ် သစ်တောဖုံးလွှမ်းလျက်ရှိသော အစိုးရက စီမံခန့်ခွဲခွင့်ရှိသည့်မြေတွင် သစ်ပင်ခုတ်လှဲခြင်း၊ မြေကြီး တူးဆွခြင်းစသည့် တစ်စုံတစ်ရာ လုပ်ကိုင်လိုပါက သက်ဆိုင်ရာသစ်တောဦးစီးဌာန၏ကြိုတင်ခွင့်ပြုချက်ကိုရယူရမည်။

(ဌ) မိမိအားခွင့်ပြုထားသည့်ဧရိယာအား နယ်နိမိတ်တိုင်းတာသတ်မှတ်စိုက်ထူခြင်းကို မိမိကုန်ကျစရိတ်ဖြင့် ဆောင်ရွက်ထားရှိရမည်။

(ဍ) ဓာတ်သတ္တုတူးဖော်ထုတ်လုပ်ရာတွင် ပတ်ဝန်းကျင်ညစ်ညမ်းမှုနှင့် ထိခိုက်မှုမဖြစ်စေရန် စီမံဆောင်ရွက်ရမည်။

(ဎ) **ခွင့်ပြုမိန့်ဓာတ်ပုံမိတ္တူကို လုပ်ငန်းခွင်တွင် ချိတ်ဆွဲထားရှိပြီး မူရင်းကို လုံခြုံစွာ ထိန်းသိမ်းထားရှိရမည်။ ဆက်လက်လုပ်ကိုင် လိုပါက သက်တမ်းမကုန်မီ (၃)လ ကြိုတင် လျှောက်ထားရမည်။**

(ဏ) ဥပဒေအရ ပေးဆောင်ရမည့် ပုံသေမြေငှားရမ်းခ (Dead Rent) ကို ပေးသွင်းရန် သတ်မှတ်သည့်နေ့မှတစ်လအတွင်း ဦးစီးဌာနသို့ ပေးသွင်းရမည်။

(တ) ဝန်ကြီးဌာန/ဦးစီးဌာနက အခါအားလျော်စွာ သတ်မှတ်သည့် စည်းကမ်းချက်များကို လိုက်နာရမည်။

၂။ ခွင့်ပြုမိန့်ရရှိသူသည် အထက်ပါစည်းကမ်းချက်များအပြင် ဥပဒေ၊ နည်းဥပဒေ၊ အမိန့်နှင့် ညွှန်ကြားချက်များကို လည်းလိုက်နာရမည်။ ထို့အပြင် အမှတ်(၁)သတ္တုတွင်းလုပ်ငန်းနှင့် ဘလူးဗိုင်းမွန်းဘိလပ်မြေကုမ္ပဏီလီမိတက်တို့ ပြောင်ပင်တောင်လုပ်ကွက်နှင့် သရက်ရေချောင်းတောင်လုပ်ကွက်တို့ တွင် ထုံးကျောက် အကြီးစား ထုတ်လုပ်မှု အပေါ် ခွဲဝေခံစားသည့်စနစ်ဖြင့် ချုပ်ဆိုသည့် စာချုပ်ပါ စည်းကမ်းချက်များကိုလည်း လိုက်နာရမည်။

၃။ ဤခွင့်ပြုမိန့်အား သတ္တုတွင်းဝန်ကြီးဌာန၏ (၃၇/၂၀၁၅) ကြိမ်မြောက် စီမံခန့်ခွဲရေးကော်မတီအစည်းအဝေးမှ သဘောတူခွင့်ပြုချက်အရ ဤ ခွင့်ပြုမိန့်ကို ထုတ်ပေးခြင်းဖြစ်သည်။

၄။ ဤခွင့်ပြုမိန့်အား ထုတ်ပေးသည့်နေ့မှစ၍ (၆)လအတွင်း လုပ်ငန်းများစတင်ဆောင်ရွက်ခြင်းမပြုပါက အာမခံငွေအား နိုင်ငံတော်မှ သိမ်းယူမည်ဖြစ်သည့်အပြင် ဤခွင့်ပြုမိန့်သည် အလိုအလျောက် ပျက်ပြယ်ပြီးဖြစ်သည်ဟုမှတ်ယူရမည်။

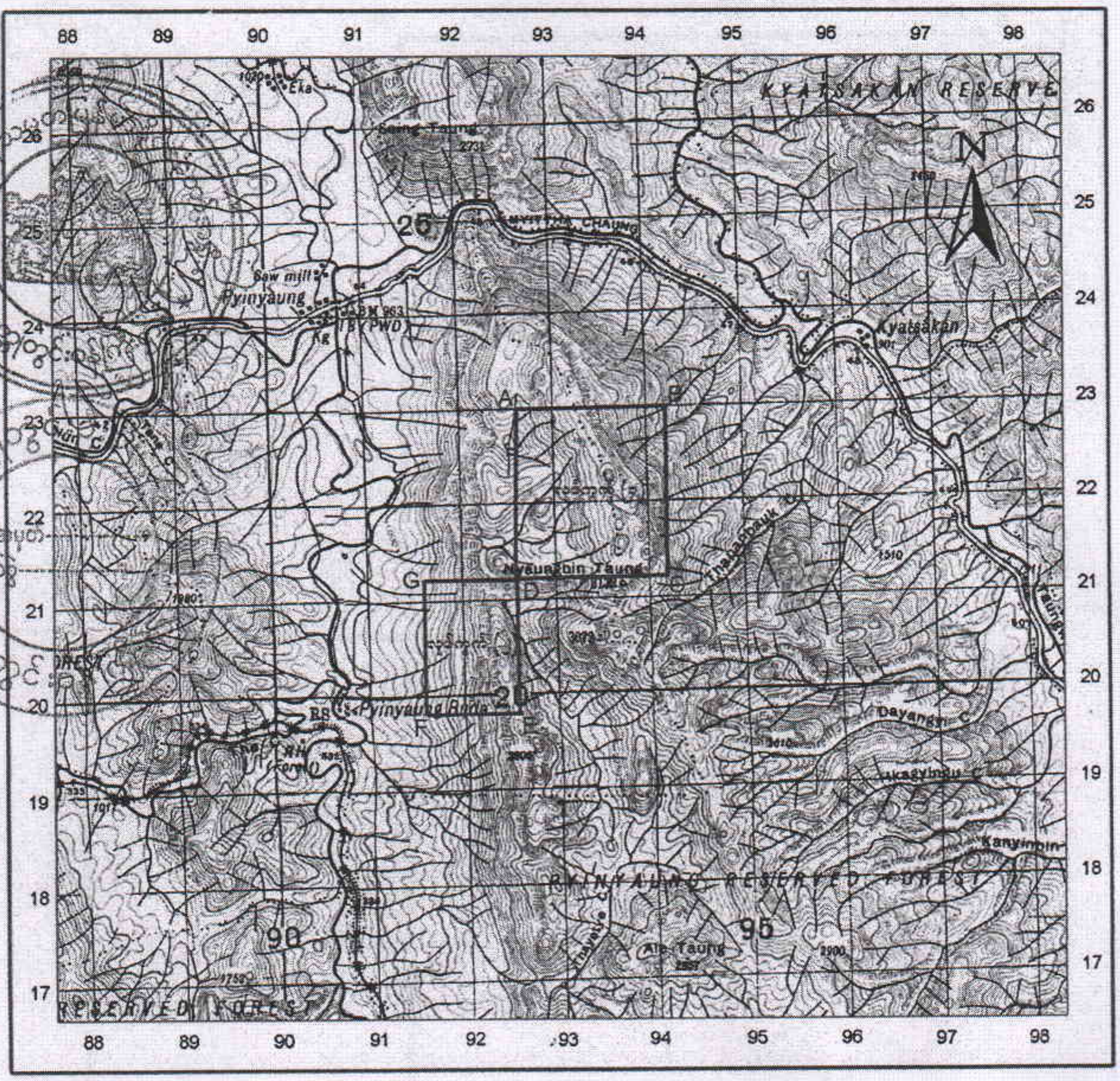
၅။ ဤခွင့်ပြုမိန့်အရ ခွင့်ပြုထားသောလုပ်ကွက်ဧရိယာအား နိုင်ငံတော်အတွက် လိုအပ်ပါက ခွင့်ပြုကာလအတွင်းပြန်လည်သိမ်းယူခွင့်ရှိရမည်။

၆။ ဤခွင့်ပြုမိန့်၌ သတ်မှတ်စည်းကမ်းဘောင်အတွင်း မြေပိုင်ဆိုင်မှုနှင့် သက်ဆိုင်သော လုပ်ငန်းလုပ်ကိုင်ခွင့်နှင့် သက်ဆိုင်သော အငြင်းပွားမှုများ၊ ဓာတေကတက်မှုများ၊ သဘာဝပတ်ဝန်းကျင် ထိခိုက်ပျက်စီးစေမှုနှင့် ပတ်သက်သော တိုင်ကြားချက်များ ၊ အငြင်းပွားမှုများ ဖြစ်ပွားပါက ကုမ္ပဏီမှသာ တာဝန်ယူ ဖြေရှင်းရန်၊ မဖြေရှင်းနိုင်ပါက လုပ်ကိုင်ခွင့် ရပ်ဆိုင်းခြင်း ပေးသွင်းထားသည့် အခွန်အခနှင့် အခြား ပေးသွင်းမှုများ သိမ်းယူခြင်း၊ လုပ်ကွက်ပြန်လည်သိမ်းယူခြင်း ခံရမည်ကို သဘောတူဝန်ခံကတိပြုရမည်။

၇။ ဤခွင့်ပြုမိန့်အရခွင့်ပြုထားသောလုပ်ကွက်အတွင်းနိုင်ငံခြားသားများအားခွင့်ပြုချက်မရှိဘဲတရားမဝင်အသုံးပြုခြင်းမပြုရန်လိုက်နာရမည်။

တလွှေးဒိုင်းမွန်းဘိလပ်မြေ ကုမ္ပဏီလီမိတက်သို့
မန္တလေးတိုင်းဒေသကြီး၊ သာစည်မြို့နယ်၊ ပြည်ညောင်ဒေသ ထုံးကျောက်
(စက်မှုတွင်းထွက်ကုန်ကြမ်း) အကြီးစား ထုတ်လုပ်ရန်ခွင့်ပြုသောလုပ်ကွက်၏ တည်နေရာပြမြေပုံ

မြေပုံအမှတ် ၉၃- ဗီ/ ၅ ၏တစ်စိတ်တစ်ဒေသ



အညွှန်း

စကေး ၀ ၀.၅ ၁ မိုင်

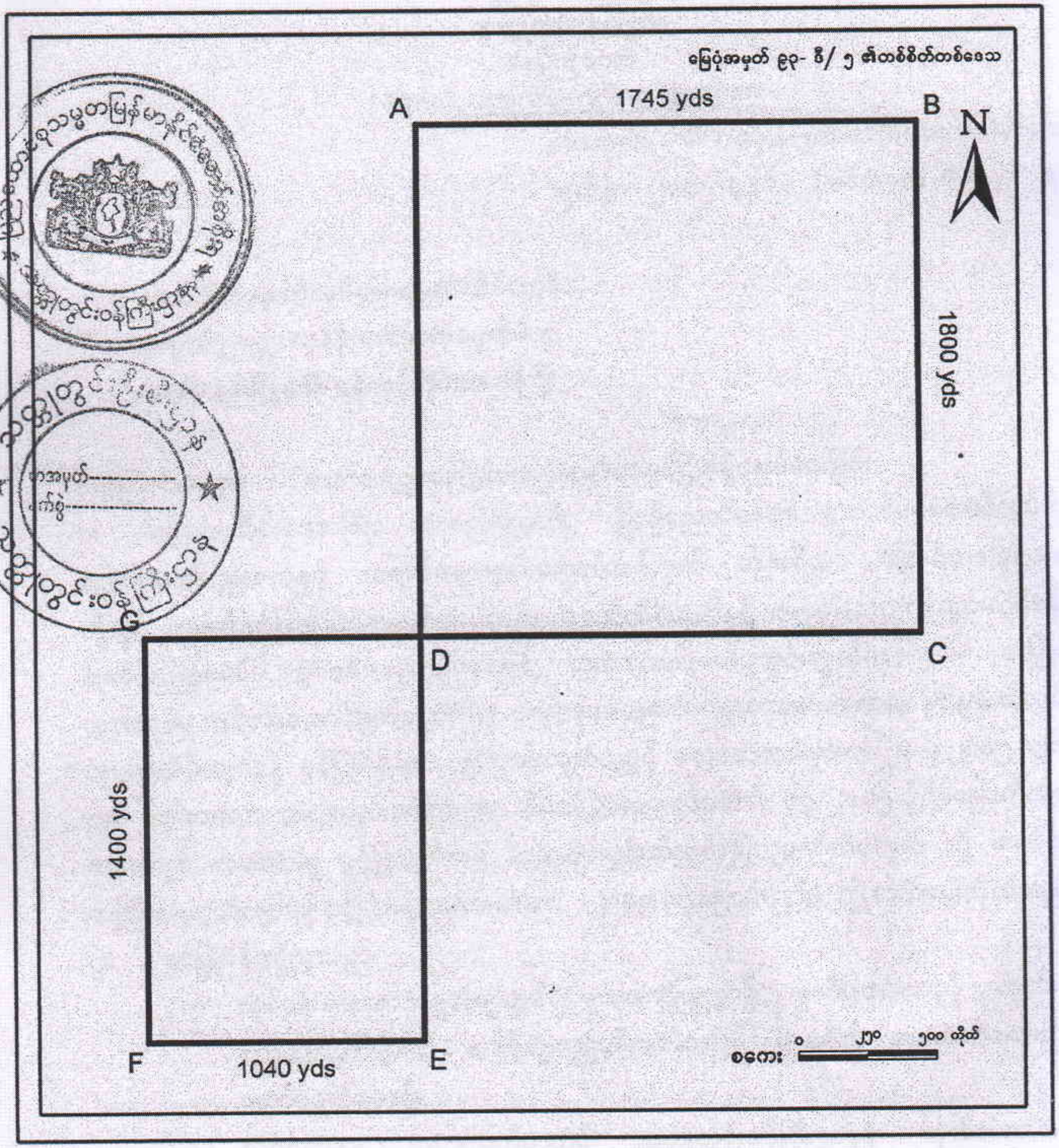
လုပ်ကွက် (၁) ညောင်ပင်တောင်လုပ်ကွက်
A - 926 230
B - 942 230
C - 942 212
D - 926 212
မြေဧရိယာ - ၆၄၉ ဧက (၂.၆၂၆၄ စတုရန်းကီလိုမီတာ)

လုပ်ကွက် (၂) သရက်ရေချောင်းလုပ်ကွက်
D - 926 212
E - 926 198
F - 916 198
G - 916 212
မြေဧရိယာ - ၃၀၁ ဧက (၁.၂၁၈၁ စတုရန်းကီလိုမီတာ)
စုစုပေါင်းဧရိယာ (၉၅၀) ဧက (၃.၈၄၄၅ စတုရန်းကီလိုမီတာ)

(စစ်ဆေးသူ)
မြင့်နိုင်
ဘူမိဗေဒအရာရှိ
သတ္တုတွင်းဦးစီးဌာန

(အတည်ပြုသူ)
ကျော်သက်
ညွှန်ကြားရေးမှူး
သတ္တုတွင်းဦးစီးဌာန

တလူးရိုင်းမွန်းအိလပ်စမြေ ကုမ္ပဏီလီမိတက်သို့
မန္တလေးတိုင်းဒေသကြီး၊ သာစည်မြို့နယ်၊ ပြည်ညောင်ဒေသ ထုံးကျောက် (စက်မှုတွင်းထွက်ကုန်ကြမ်း) အကြီးစား
ထုတ်လုပ်ရန်ခွင့်ပြုသောလုပ်ကွက်၏ဧရိယာအကျယ်အဝန်းနှင့် ပုံသဏ္ဌာန်ပြမြေပုံ



အညွှန်း



လုပ်ကွက် (၁) ညောင်ပင်တောင်လုပ်ကွက်
A - 926 230
B - 942 230
C - 942 212
D - 926 212

မြေဧရိယာ - ၆၄၉ ဧက (၂.၆၂၆၄ စတုရန်းကီလိုမီတာ)



လုပ်ကွက် (၂) သရက်ရေချောင်းလုပ်ကွက်
D - 926 212
E - 926 198
F - 916 198
G - 916 212

မြေဧရိယာ - ၃၀၀ ဧက (၁. ၂၁၈၀ စတုရန်းကီလိုမီတာ)

(စစ်ဆေးသူ)	(အတည်ပြုသူ)
မြင့်နိုင်	ကျော်သက်
ဘူမိဗေဒအရာရှိ	ညွှန်ကြားရေးမှူး
သတ္တုတွင်းဦးစီး...	သတ္တုတွင်းဦးစီးဌာန

ပြည်ထောင်စုသမ္မတမြန်မာနိုင်ငံတော်အစိုးရ
သတ္တုတွင်းဝန်ကြီးဌာန
သတ္တုတွင်းဦးစီးဌာန
နေပြည်တော်
E-mail; dom@e-mining.gov.mm

စာအမှတ်၊ ၁၁၄၆၈ /ဓဖရ-၂/ထက(၈)/ဘလဒမ/၂၀၁၅
ရက်စွဲ၊ ၂၀၁၅ ခုနှစ်၊ နိုဝင်ဘာလ ၂၈ ရက်

သို့

ဘလူးဒိုင်းမွန်းဘိလပ်မြေကုမ္ပဏီလီမိတက်

အမှတ်(၅၀၃)၊ ကွန်ဒို(အေ)၊မင်းဓမ္မအိမ်ရာ၊

မရမ်းကုန်းမြို့နယ်၊ ရန်ကုန်တိုင်းဒေသကြီး

အကြောင်းအရာ။ **ဓာတ်သတ္တုအကြီးစားထုတ်လုပ်ရန်ခွင့်ပြုမိန့်ထုတ်ပေးခြင်း**

၁။ မန္တလေးတိုင်းဒေသကြီး၊ သာစည်မြို့နယ်၊ ပြည်ညောင်ဒေသ၊ ညောင်ပင်တောင်လုပ်ကွက် မြေဧရိယာ(၆၄၉)ဧကနှင့် သရက်ရေချောင်းတောင်လုပ်ကွက် မြေဧရိယာ မြေဧရိယာ(၃၀၁)ဧက တို့တွင် ထူးအပြည်ပြည်ဆိုင်ရာစက်မှုလုပ်ငန်းစုကုမ္ပဏီလီမိတက်နှင့် အမှတ်(၁)သတ္တုတွင်းလုပ်ငန်းတို့ ထုတ်လုပ်မှုအပေါ် ခွဲဝေခံစားသည့်စနစ်ဖြင့် ထုံးကျောက်(စက်မှုတွင်းထွက်ကုန်ကြမ်း) အကြီးစား ထုတ်လုပ်မှု လုပ်ငန်းဆောင်ရွက်လျှက်ရှိရာ လုပ်ငန်းအတူဆောင်ရွက်နေသော ဘလူးဒိုင်းမွန်းဘိလပ်မြေ ကုမ္ပဏီလီမိတက်သို့ ခွင့်ပြုမိန့်များ လွှဲပြောင်းထုတ်ယူခွင့် လျှောက်ထားမှုအား ၂၃.၉.၂၀၁၅ ရက်နေ့ တွင် ကျင်းပသော သတ္တုတွင်းဝန်ကြီးဌာန၊ စီမံခန့်ခွဲရေးကော်မတီ၏ ၃၇/၂၀၁၅ ကြိမ်မြောက်အစည်း အဝေးတွင် သဘောတူ ခွင့်ပြုချက်အရ ဘလူးဒိုင်းမွန်းဘိလပ်မြေကုမ္ပဏီလီမိတက် သို့ ဓာတ်သတ္တု အကြီးစားထုတ်လုပ်ရန် ခွင့်ပြုမိန့်အမှတ်၊ ၀၀၀၄ / ၂၀၀၉ (လွှဲပြောင်းခြင်း) ကို ထုတ်ပေးလိုက်သည်။

၂။ ခွင့်ပြုမိန့်ရရှိသူသည်-

(က) လုပ်ငန်းများဆောင်ရွက်ရာတွင် မူလအဆိုပြုလွှာ၌ ဖော်ပြထားသည့် ထုတ်လုပ်မှု ရည်မှန်းချက်များကို အနိမ့်ဆုံးရည်မှန်းချက်အဖြစ် ထားရှိ၍ အကောင်အထည်ဖော် ဆောင်ရွက်ရမည်။

(ခ) လုပ်ငန်းများ ဆောင်ရွက်ရာတွင် သတ္တုတွင်းဝန်ကြီးဌာနမှ ထုတ်ပေးထားသော ခွင့်ပြုမိန့်ပါ စည်းကမ်းများကို တိကျစွာလိုက်နာဆောင်ရွက်ရမည်။

(ဂ) လုပ်ငန်းများဆောင်ရွက်ရာတွင် မြေအသုံးပြုမှုနှင့် စပ်လျဥ်း၍ နိုင်ငံတော်အစိုးရမှ မြေယာနှင့် ပတ်သက်သော သတ်မှတ်ပြဌာန်းထားသည့် စည်းကမ်းသတ်မှတ်ချက်များကို တိကျစွာ လိုက်နာ ဆောင်ရွက်ရမည်။

(ဃ) ဓာတ်သတ္တု တူးဖော်ထုတ်လုပ်ရာတွင် ပတ်ဝန်းကျင် ညစ်ညမ်းမှုနှင့် ထိခိုက်မှု မရှိ စေရန် စီမံဆောင်ရွက်ရမည့်အပြင်၊ လုပ်ကွက်အတွင်း ဖြတ်သန်းစီးဆင်းသော ချောင်းအတွင်း

ဓာတ်သတ္တု တူးဖော်မှု မပြုရန်နှင့် စွန့်ပစ်မြေ(Tailing) နှင့် အနည်အနှစ်များ ချောင်းအတွင်း သို့ ကျရောက်မှု မရှိစေရန် စီမံဆောင်ရွက်ရမည်။

(င) ခွင့်ပြုမိန့်ရလုပ်ကွက်အတွက်လုပ်ငန်းဆောင်ရွက်မည့်အစီအစဉ်(Work Programme) နှင့် (Lay Out Plan) ကို ခွင့်ပြုမိန့်ရရှိသည့် နေ့မှစ၍ (၁)လ အတွင်း တင်ပြရမည်။

(စ) လုပ်ငန်း စတင်ဆောင်ရွက်ချိန်တွင် လုပ်ငန်းစတင်ကြောင်းကိုလည်းကောင်း၊ တူးဖော်မှု စတင်ချိန်တွင် တူးဖော်မှုစတင်ကြောင်းကိုလည်းကောင်း မပျက်မကွက် အစီရင်ခံ တင်ပြရမည်။

(ဆ) ဓာတ်သတ္တု လစဉ်ထုတ်လုပ်မှုနှင့် ရောင်းချမှု အစီရင်ခံစာကို ဤဦးစီးဌာနနှင့် အမှတ်(၁) သတ္တုတွင်းလုပ်ငန်းသို့ တင်ပြပြီး သက်ဆိုင်ရာမြို့နယ်စီမံကိန်းရေးဆွဲရေးဦးစီးဌာနသို့ မိတ္တူပေးပို့ ရမည်။

(ဇ) အမှတ်(၁)သတ္တုတွင်းလုပ်ငန်း နှင့် ဘလူးဒိုင်းမွန်းဘိလပ်မြေကုမ္ပဏီလီမိတက် တို့ ဓာတ်သတ္တု အကြီးစားထုတ်လုပ်ရန်အတွက် ထုတ်လုပ်မှုအပေါ် ခွဲဝေခံစားသည့် စနစ်ဖြင့် ပြင်ဆင်ချုပ်ဆိုမည့် စာချုပ်ပါစည်းကမ်းများကိုလည်း တိကျစွာ လိုက်နာရမည်။

၃။ ဤခွင့်ပြုမိန့်အား ထုတ်ပေးသည့်နေ့မှစ၍ (၆)လအတွင်းလုပ်ငန်းများစတင် ဆောင်ရွက်ခြင်း မရှိပါက အာမခံငွေအား နိုင်ငံတော်မှသိမ်းယူမည့်အပြင် ဤခွင့်ပြုမိန့်များသည် အလိုအလျောက် ပျက်ပြယ်ပြီး ဖြစ်သည် ဟု မှတ်ယူရမည်။

၄။ ဤခွင့်ပြုမိန့်များအား သတ်မှတ်စည်းကမ်းဘောင်အတွင်း မြေပိုင်ဆိုင်မှုနှင့် သက်ဆိုင်သောလုပ်ငန်း လုပ်ကိုင်ခွင့်နှင့် သက်ဆိုင်သော အငြင်းပွားမှုများ၊ စောဒကတက်မှုများ၊ သဘာဝပတ်ဝန်းကျင် ထိခိုက် ပျက်စီးစေမှုနှင့် ပတ်သက်သော တိုင်ကြားချက်များ ၊ အငြင်းပွားမှုများ ဖြစ်ပွားပါက ကုမ္ပဏီမှသာ တာဝန်ယူ ဖြေရှင်းရန်၊ မဖြေရှင်းနိုင်ပါက လုပ်ကိုင်ခွင့် ရပ်ဆိုင်းခြင်း ပေးသွင်းထားသည့် အခွန်အခနှင့် အခြား ပေးသွင်းမှု များ သိမ်းယူခြင်း၊ လုပ်ကွက်ပြန်လည်သိမ်းယူခြင်း ခံရမည်ကို သဘောတူ ဝန်ခံ ကတိပြုရမည်။

၅။ ဤခွင့်ပြုမိန့်များအရ ခွင့်ပြုထားသော လုပ်ကွက်အတွင်း နိုင်ငံခြားသားများအား ခွင့်ပြုချက် မရှိဘဲ တရားမဝင် အသုံးပြုခြင်းမပြုရန်လိုက်နာရမည်။

ဝင်းထိန်
ညွှန်ကြားရေးမှူးချုပ်

မိတ္တူကို

ဝန်ကြီးရုံး၊ သတ္တုတွင်းဝန်ကြီးဌာန
မန္တလေးတိုင်းဒေသကြီးအစိုးရအဖွဲ့ရုံး၊ မန္တလေးမြို့

သစ်တောနှင့်သတ္တုဝန်ကြီး၊ မန္တလေးတိုင်းဒေသကြီးအစိုးရအဖွဲ့ရုံး၊ မန္တလေးမြို့

ဦးဆောင်ညွှန်ကြားရေးမှူး၊ - ထုတ်လုပ်မှုအပေါ် ခွဲဝေခံစားသည့်စနစ်ဖြင့်

အမှတ်(၁)သတ္တုတွင်းလုပ်ငန်း သက်တမ်းတိုးစာချုပ်ချုပ်ဆိုရေးဆောင်ရွက်နိုင်ပါရန်နှင့်စာချုပ်မိတ္တူတစ်စောင်ကိုဤဦးစီးဌာနသို့ပေးပို့ပါရန် ညှိနှိုင်းအကြောင်းကြားပါသည်။

မြို့နယ်အထွေထွေအုပ်ချုပ်ရေးဦးစီးဌာန၊ သာစည်မြို့

မြို့နယ်စီမံကိန်းရေးဆွဲရေးဦးစီးဌာန၊ သာစည်မြို့

မြို့နယ်လယ်ယာမြေစီမံခန့်ခွဲရေးနှင့်စာရင်းအင်းဦးစီးဌာန၊ သာစည်မြို့

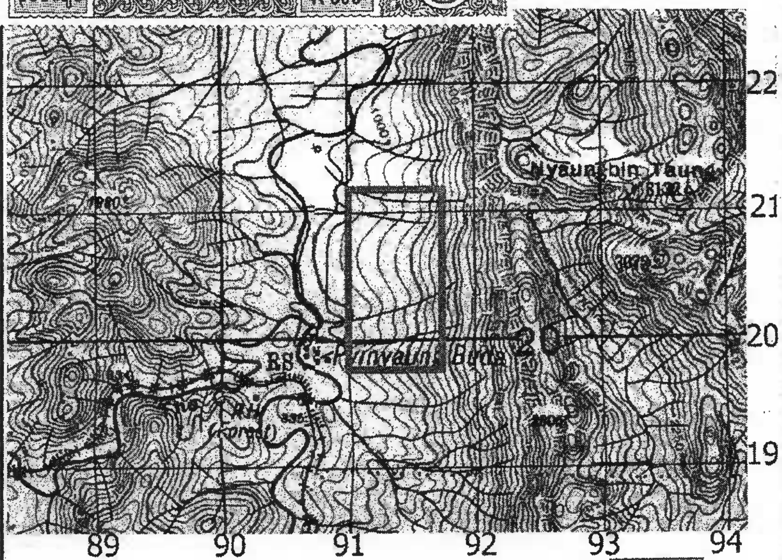
ရုံးလက်ခံ

မျှောစာတွဲ

မြေစာရင်းပုံစံ - ၁၀၅

2014 - 0299235

မှန်ကန်ကြောင်း သက်သေခံ / သက်သေမခံ သော လက်ရှိမြေပုံတွင် ယခုနှစ်အသုံးပြုသော ဦးပိုင်မြေပုံ
လက်ခံရေးကူးရန်ပုံစံ

တိုင်းဒေသကြီး/ ပြည်နယ် မန္တလေး	
ခရိုင် မိတ္ထီလာ	
မြို့နယ်/ မြို့နယ်ခွဲ သာစည်	
ရပ်ကွက်/ ကျေးရွာအုပ်စု ပြည်ညောင်	
ကွင်း/ အကွက်အမှတ်နှင့်အမည် ရွာ၊ တောင်ပြင်	
ဦးပိုင်အမှတ်/ မြေကွက်အမှတ်	လျှောက်ထားမြေ ၁၇၃.၀၀ ဧက

ဦးပိုင် အမှတ်	အခွန်စည်းကြပ်ခံရသူ/ ပိုင်ရှင်/ ဂရန်ရှင်/ အငှားဂရန်ရှင် အမည်	ပိုင်ဆိုင်ခွင့်	မြေမျိုးနှင့် အတန်း	ဧရိယာ (ဧက)	မှတ်ချက်
-	-	အစိုးရ	[illegible]	၁၇၃.၀၀	[illegible]

ရေးကူးပေးသည့်အကြောင်းအရာ	[illegible]

(အထက်ဖော်ပြပါအကြောင်းအရာအတွက်သာ အသုံးပြုခွင့်ရှိသည်။)

လျှောက်ထားသူအမည် - [illegible] Blue Diamond Cement Co., Ltd

လျှောက်လွှာတင်သည့်နေ့စွဲ - ၂၀.၈.၂၀၁၇

လျှောက်ထားသူသို့ ထုတ်ပေးသည့်နေ့စွဲ - ၂၇.၈.၂၀၁၇

ယခုအထက်တွင် ပြဆိုသောမြေပုံမှာ မှန်ကန်သေချာစွာ ရေးကူးထားသော (၂၀၁၇-၁၈) ခုနှစ် အတွက် နောက်ဆုံးတိုင်းတာခြင်း မြေပုံဖြစ်ကြောင်း သက်သေခံလက်မှတ် ရေးထိုးပါသည်။

အမှုတွဲထိန်း/မြေတိုင်းစာရေးလက်မှတ် - မြေစာရင်းဦးစီးဌာန

နေ့စွဲ - ၂၆.၈.၂၀၁၇

တိုက်ဆိုင်စစ်ဆေးပြီး မှန်ကန်ပါသည်။

လက်ထောက်ဦးစီးမှူးလက်မှတ် - ဒု/ဦးစီးမှူး

နေ့စွဲ - ၂၆.၈.၂၀၁၇

မြို့နယ်မြေစာရင်းဦးစီးဌာန၊ သာစည်မြို့

ရုံးတံဆိပ်

စိစစ်အတည်ပြုပါသည်။

မြို့နယ်မြေစာရင်းဦးစီးဌာနမှူးလက်မှတ် NYAN HTIN [illegible] မြို့နယ်လယ်ယာမြေစီမံခန့်ခွဲရေးနှင့်စာရင်းအင်းဦးစီးဌာနမှူး နေ့စွဲ ၂၇.၈.၂၀၁၇

မြေစာရင်းပုံစံ ၁၀၆

ဦးပိုင်တစ်ခု၏ ရာဇဝင်

ခရိုင် မိတ္ထီလာ ၊ မြို့နယ် သာစည် ၊ မြေတိုင်းစာရေးအုပ်စု [illegible] ၊ ကွင်း/အကွက်အမှတ်နှင့်အမည် [illegible]

ခုနှစ်	ဦးပိုင်	အခွန်စည်းကြပ်ခံရသူ/ပိုင်ရှင်အမည်/ဂရန်ရှင်/အငှားဂရန်ရှင်	ပိုင်ဆိုင်ခွင့်	မြေမျိုးနှင့်အတန်း	ဧရိယာ (ဧက)	အခွန်တော်သင့်ငွေ (ခိုင်ကြေးအပါအဝင်) (ကျပ်)	မည်ကဲ့သို့ပြောင်းလဲသွားသည်ကိုပြချက်	မှတ်ချက်
၁	၂	၃	၄	၅	၆	၇	၈	၉
၂၀၁၅-၁၆	-	-	[illegible]	[illegible]	၁၇၂.၀၀	-	-	[illegible]

လျှောက်ထားသူအမည် - [illegible] Blue Diamond Cement Co. Ltd ထက်ပါရေးကူးဖော်ပြသော အကြောင်းအရာတို့မှာ [illegible] ခုနှစ်အတွက် နှစ်စဉ်နောက်ဆက်တွဲ
လျှောက်လွှာတင်သည့်နေ့စွဲ - ၂၀.၈.၂၀၁၇ ကိုင်းတာခြင်းမြေပုံနှင့် မှတ်ပုံတင်စာရင်းတွင် ပါရှိသည့်အတိုင်း အမှန်လက်ခံရေးကူးကြောင်း သက်သေခံပါသည်။
လျှောက်သူသို့လက်ခံပေးအပ်သည့်နေ့စွဲ - ၂၇.၈.၂၀၁၇
ရေးကူးပေးသည့်အကြောင်းအရာ - [illegible] အမှုတွဲထိန်း/မြေတိုင်းစာရေးလက်မှတ်
(ဖော်ပြပါအကြောင်းအရာအတွက်သာအသုံးပြုခွင့်ရှိသည်။) နေ့စွဲ - ၂၆.၈.

တိုက်ဆိုင်စစ်ဆေးပြီး ၊ မှန်ကန်ပါသည်။
လက်ထောက်ဦးစီးမှူးလက်မှတ်
နေ့စွဲ - ၂၆.၈.၂၀၁၇
ဒု/ဦးစီးမှူး
မြို့နယ်မြေစာရင်းဦးစီးဌာန
သာစည်မြို့

မြို့နယ်လယ်ယာမြေစီမံခန့်ခွဲရေးနှင့်စာရင်းအင်းဦးစီးဌာနမှူး
သာစည်မြို့

မန္တလေးတိုင်းဒေသကြီးအစိုးရအဖွဲ့
လယ်မြေမှတစ်ပါး လယ်ယာမြေအား အခြားနည်းအသုံးပြုရန် ခွင့်ပြုမိန့်

ဦးကျော်စိုးဝင်း၊ ဒါရိုက်တာ၊ Blue Diamond Cement Co.Ltd အား လယ်ယာမြေ ဥပဒေပုဒ်မ ၂၉ နှင့် ၃၀ တို့ အရ အောက်ဖော်ပြပါ လယ်မြေမှတစ်ပါး လယ်ယာမြေကို သတ်မှတ်ထားသည့် စည်းကမ်းချက်များနှင့်အညီ အခြားနည်းအသုံးပြုခွင့်ပြုလိုက်သည်။

အခြားနည်းအသုံးပြုခွင့်ပြုသည့် လယ်မြေမှတစ်ပါး လယ်ယာမြေအကြောင်းအရာ
မန္တလေးတိုင်းဒေသကြီး၊ မိတ္ထီလာခရိုင်၊ သာစည်မြို့နယ်

စဉ်	ရပ်ကွက်/ ကျေးရွာ အုပ်စု	ကွင်း/ အကွက် အမှတ်နှင့် အမည်	ဦးပိုင် အမှတ်	မြေမျိုး	ခွင့်ပြုသည့် ဧရိယာ		ခွင့်ပြုသည့်နည်းလမ်း	မှတ်ချက်
					ဧက	ဒဿမ		
၁	၂	၃	၄	၅	၆	၇	၈	၉
၁	ပြည်ညောင်	ကြေးတိုင် ပြင်	-	လ/န - ၃၉ ခွင့်ပြုပြီး မြေ	၁၇၃	၀၀	ဘိလပ်မြေစက်ရုံမြေ	ခွင့်ပြုသည့် နေ့မှ (၆)လ အတွင်း အသုံးမပြု လျှင် ပြန် လည်သိမ်း ယူနိုင်သည်။
				ပေါင်း	၁၇၃	၀၀		

သက်သေခံမြေပုံပူးတွဲထားပါသည်။

မန္တလေးတိုင်းဒေသကြီးအစိုးရအဖွဲ့၏ (၁၆. ၇. ၂၀၁၅)ရက်နေ့ အစည်းအဝေးအမှတ်စဉ် (၂၁/ ၂၀၁၅)ဆုံးဖြတ်ချက်အပိုဒ် - ၆၄ အရ လက်မှတ်ရေးထိုး ထုတ်ပေးခြင်းဖြစ်သည်။

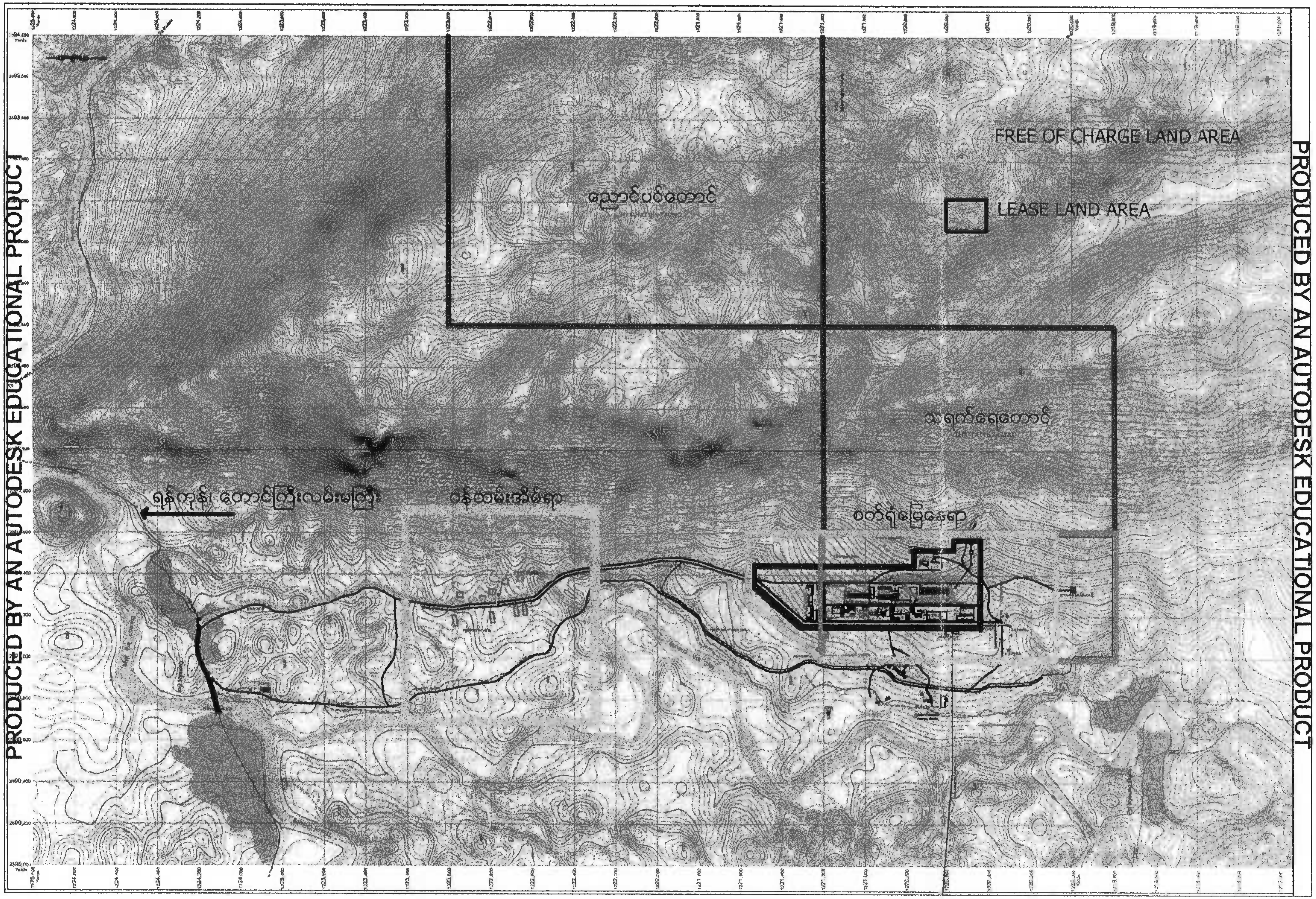
(ဝင်းရှိန်)
အတွင်းရေးမှူး
မန္တလေးတိုင်းဒေသကြီးအစိုးရအဖွဲ့
မန္တလေးမြို့

စာအမှတ်၊ ၂ /၃ - ၃ / ၇ ဦး ၆ (   )
ရက် စွဲ ၊ ၂၀၁၅ ခုနှစ်၊ ဇူလိုင်လ ၁၀ ရက်

APPENDIX 2

Site map of the Premises

PRODUCED BY AN AUTODESK EDUCATIONAL PRODUCT



PRODUCED BY AN AUTODESK EDUCATIONAL PRODUCT
PRODUCED BY AN AUTODESK EDUCATIONAL PRODUCT
PRODUCED BY AN AUTODESK EDUCATIONAL PRODUCT

APPENDIX E FINANCIAL STATEMENT OF PARTY B AS OF MARCH 31, 2015

[to be attached]

Note: The Parties acknowledge that the net asset value of the Contributed Assets as described in the financial statement above is [Forty Seven Billion Nine Hundred Ninety Eight Million Four Hundred Eighty Thousand One Hundred and Fifty Kyat (MMK 47,998,480,150)].

BLUE DIAMOND CEMENT COMPANY LIMITED

(1) STATEMENT OF FINANCIAL POSITION

(2) STATEMENT OF CASH FLOW

(3) NOTES TO ACCOUNTS

AS AT 01.04.2015

FAMAT GROUP
Certified Public Accountants
No. 635 (A-1) , Room No. B (3), Yoma Yeiktha,
Pyay Road, Kamayut TS,
Yangon, Myanmar.

Tel: +00 95-1 523-327, 00 95-1 230-4349 & 00 95-949313006,
Fax: +00 95-1 230-4349

BLUE DIAMOND CEMENT COMPANY LIMITED.
(Incorporated in the Republic of the Union of Myanmar under Myanmar Companies Act 1913)
(Registration No 4814/2014-2015.dated. 30.12.2014.)

AUDITED FINANCIAL STATEMENTS
For The Transfer Balance Sheet As At 1st April 2015.

Contents

	Page
Directors' Report	1
Statement by Directors	2
Independent Auditor's Report	3
Statement of Financial Position	4
Statement of Cash Flows	5
Statement of Changes in Equity	6
Notes to the Financial Statements	7 -23
Summary Review	24-25

BLUE DIAMOND CEMENT CO.,LTD
AUDITED FINANCIAL STATEMENTS
For transfer balance sheet as at 1 April 2015
(Incorporated in the Republic of the Union of Myanmar under Myanmar Companies Act 1913)
(Registration No 4814/2014-2015 .dated30.12.2014)

DIRECTORS' REPORT
For transfer balance sheet as at 1st April 2015.

The directors present their report to the shareholders together with the audited financial statements for transfer balance sheet as at 1st April 2015..

Directors
The directors in office at the date of this report are:

1.Daw Shwe Shwe Lin	Managing Director
2.Daw Khine Mu Mu	Director
3.U Thi Ha Ko Ko	Director
4.U Kyaw Soe Win	Director

Principal Activities

The principal activities of the Company are to do all kinds of business including Manufacturing Business.

Arrangements to enable directors to acquire shares and debentures

Neither at the end of nor at any time during the financial year ,was the Company a party to any arrangement whose object was to enable the directors of the Company to acquire benefits by means of the acquisition of shares in , or debentures of the Company or any other body corporate.

Directors' interests in share or debentures

None of the Directors of the Company at the end of the financial year had received or become entitled to receive a benefit by reason of a contract made by the Company or a related corporation with director or with a firm of which he is a member or with a company in which a substantial financial interest.

Share options

There were no options granted during the financial year to subscribe for unissued for shares of the Company. No shares have been issued during the financial year by virtue of the exercise of options to take up unissued shares of the Company.

Directors' contractual benefits
There were no unissued shares of the Company under option at the end of the financial year.

Independent auditor
The financial statements have been audited by Independent Auditor " FAMAT GROUP" .

....	....
Director	**Managing Director**
01.09.2015	**01.09.2015**
KYAW SOE WIN	SHWE SHWE LIN
Director	Managing Director
Blue Diamond Cement Co., Ltd.	Blue Diamond Cement Co., Ltd.

(Incorporated in the Republic of the Union of Myanmar under Myanmar Companies Act 1913)
(Registration No 4814/2014-2015 .dated 30.12.2014)

STATEMENT BY DIRECTORS
For transfer balance sheet as at 1st April, 2015

In the opinion of the directors,

(a) The financial statements are drawn up so as a true and fair view of the state of affairs of the Company at 1st April, 2015 and of the results of the business, changes in equity and cash flows of the Company for transfer balance sheet as at 1st April , 2015; and

(b) We the undersigned Directors state that, in the opinion and to the best of our knowledge, the Statement of Financial Position together with supporting schedules, notes to accounts thereto, have been drawn up according to section 133(1) & 133 (2) of the Myanmar Companies
Act so as to give a true and fair view of the state of affairs and of the operating results of the Company relating to the transfer balance sheet as at 1st April 2015. We also believe that the Company will be able to pay its debts as and when they fall due.

Director
Blue Diamond Cement Co., Ltd.

....
Director
01.09.2015

SHWE SHWE LIN
Managing Director
Blue Diamond Cement Co., Ltd.

....
Managing Director
01.09. 2015

FAMAT GROUP
CERTIFIED PUBLIC AUDITORS
No.635 (A-1), Room B-3, Yoma Yeiktha, Pyi Road, Kamayut Township, Yangon, Myanmar
Tel: 951-523327, 951-230 4349 Email famataudit@gmail.com, famatco@gmail.com

INDEPENDENT AUDITOR'S REPORT TO THE SHAREHOLDERS

For transfer balance sheet as at 1st Apirl, 2015

We have audited the accompanying financial statements of " BLUE DIAMOND CEMENT CO.,LTD" which comprise the statement of financial position as at 1.4.2015, statement of changes in equity and cash flows for the transfer balance sheet as at 1st April,2015, and a summary of significant accounting policies and other explanatory notes.

Management's responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statement in accordance with the provisions of the Myanmar Companies Act, and Myanmar Financial Reporting Standards, and for devising, and maintaining a system of internal accounting controls, sufficient to provide a reasonable assurance that assets are safeguarded against loss from unauthorized use or disposition, and transactions are properly authorized and that they are recorded as necessary to permit the preparation of true and fair statement of financial position and to maintain accountability of assets

Auditor's Responsibility

Our responsibility is to express an opinion financial statement based on our audit. We conducted our audit in accordance with Myanmar Financial Reporting Standards on Auditing. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance weather the financial statements as free from material misstatement.

An audit involves performing procedure to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. in making those risk assessment, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management' as well as evaluating the overall presentation of the financial statements.

We believe that the evidence is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements are properly drawn up in accordance with section 130(1), 132(1) and section 145(1) & (2) of the provisions of the Myanmar Companies Act and Myanmar Financial Reporting so as to give a true and fair view of the state of affairs of the Company as at 1st April 2015 and the results, changes in equity and cash flows of the Company for the transfer balance sheet as at 1st April 2015; and

Report on other legal and regulatory requirements.

In our opinion, the accounting and other records required by the Act to be kept by the Company have been properly kept in accordance with the provisions of the Myanmar Companies Act.

FAMAT GROUP
Certified Public Accountants and Auditors
Republic of the Union of Myanmar
Date...01.09.2015

DAW TIN WIN YU
B.Com, A:A., C.P.A
CERTIFIED PUBLIC ACCOUNTANT
AUDITOR & CONSULTANT

AUDITOR 20 /20

BLUE DIAMOND CEMENT CO.,LTD
TRANSFER BALANCE SHEET AS AT 1.4.2015

PARTICULAR	NOTE	KYAT SUB-TOTAL	KYAT TOTAL
Authorised share capital			
2,000,000 shares @ ks 10,0000.00 each			200,000,000,000
Paid-up share capital	4.0		
Daw Shwe Shwe Lin			
320,000 shares @ ks 100,000.00 each		32,000,000,000	
Daw Khine Mu Mu			
40,000 shares @ ks 100,000.00 each		4,000,000,000	
U Thi Ha Ko Ko			
40,000 shares @ ks 100,000.00 each		4,000,000,000	
U Kyaw Soe Win			
60,000 shares @ ks 100,000.00 each		6,000,000,000	46,000,000,000
Share Capital Advance	4.1		2,000,000,000
Retained Earning	4.2		
Net Losses for 2014-2015			(1,519,850)
Liabilities			
Account Payable	5.0		3,953,616,947
Total Capital & Liabilities			51,952,097,097
Assets			
Non Current Asset			
Property, plant and equipment	6.0		50,738,190,571
			-
Current Assets			
Inventories	7.0	292,308,944	
Advances(Site)	8.0	475,575,685	
Advances (Sub-Constructor)	9.0	72,345,693	
Advances(M/C & Equipment)	10.0	364,123,500	
			1,204,353,822
Cash in hand			9,552,704
Total Assets			51,952,097,097

BLUE DIAMOND CEMENT CO.,LTD
STATEMENT OF CASH FLOW FOR AS AT 1.4.2015

	KYAT
Opening 1-4.2015	15,744,053,658.78
Capital Contribution in advance	2,000,000,000.00
	17,744,053,658.78
Paid expenses	
Buy of Pyi Nyaung Cement Factory-2nd payment	17,734,500,954.70
	17,734,500,954.70
Balance at 1.4.2015	9,552,704.08

BLUE DIAMOND CEMENT CO.,LTD

Cement Factory Project (Pyi Nyaung)

STATEMENT OF CHANGES IN EQUITY AS At 1.4.2015

	Share Capital	Retained Earning	Total Kyat
Capital (Alloted)	46,000,000,000.00		46,000,000,000.00
Share capital advance	2,000,000,000.00		2,000,000,000.00
Total comprehensive income for the 2014-15		(1,519,850.00)	(1,519,850.00)
	48,000,000,000.00	(1,519,850.00)	47,998,480,150.00

NOTES TO THE FINANCIAL STATEMENT

For transfer balance sheet as at 1st April , 2015
These notes form an integral part of and should be read in conjunction with the accompanying financial statements.

1. General

BLUE DIAMOND CEMENT CO.,LTD is incorporated and domiciled in the Republic of the Union of Myanmar. The address of the registered office is as follows:

Registered office is:
No.503, Condo.A, Midama Housing Estate, Mayangone Township,
Yangon, Myanmar
Contact nos:
Mobile +95 1 655308, 655309,

The principal activities of the Company are to establish factories, producing goods with or without MIC permit within Myanmar and sales of the said goods both in local and export markets.

2.00 *Significant accounting policies*

Unless otherwise stated, the following accounting policies have been applied consistently in dealing with items that are considered material in relation to the financial statements .These policies have been consistently applied to all the years presented unless otherwise stated.

2.01 *Basis of preparation*

The financial statements have been prepared in accordance with the provisions of the Myanmar Companies Act 1913 and Myanmar Financial Reporting Standards ('MFRS'). The financial statements have been prepared under the historical cost convention unless otherwise indicated in the summary of significant accounting policy.
The preparation of these financial statements in conformity with "MFRS", requires management to exercise its judgment in the process of applying the Company's accounting policies. It also requires the use of certain accounting estimates and assumptions.

2.02 *Interpretations and amendments to published standards effective in 2015.*

The Company's accounting policies have been made as requires, in accordance with the relevant transitional provisions in the respective MFRS and IFRS. The adoption of the MFRS did not result in any substantial changes to the Company's accounting policies and no material effect on the amounts reported for the current or prior financial years

2.03 *Revenue recognition*

Revenue comprises the fair value of the consideration received or receivable for the sale of goods and rendering of services, net of service tax, rebates and discounts.

NOTES TO THE FINANCIAL STATEMENT

For transfer balance sheet as at 1 April, 2015
These notes form an integral part of and should be read in conjunction with the accompanying financial statements.

2.00 ***Significant accounting policies*** *(continued)*

2.04 ***Currency translation***

(a) *Functional currency*
Functional currency is the currency of the primary economic environment in which an entity operates. The financial statements of the Company is measured using the respective functional currency. In the case of presenting in United States Dollar, which is the functional currency of the Company, transactions in foreign currencies are translated into the functional currency at the rate of exchange ruling at the dates of the transactions.

(b) *Transactions in Foreign Currency*
Monetary items denominated in foreign currencies at the balance sheet date are translated at the foreign exchange rates ruling at that date.
Non- monetary items which are measured in terms of historical costs denominated in foreign currencies are translated at the foreign exchange rate ruling at that date of transaction.

(c) *Exchange Rate Differences*
Exchange differences arising on the settlement of monetary items and the transactions of monetary items are included in the income statement for the year. When a gain or loss on a non-monetary item is recognized directly in equity, any corresponding exchange gain or loss is recognize directly in equity. When a gain or loss on a non-monetary item is recognized in the income statement, any corresponding exchange gain or loss is recognized in income statement.

2.05 ***Income taxes***
Income tax Payable is calculated at the amount expected to be paid to the authorities, being provided according to the Myanmar Income Tax Act, Rules & Regulations.
Income Tax Refund or Receivable is the differences between the provisions of income tax and the actual amount decided by the tax authorities in the final assessment.

2.06 ***Investment property***
Investment property,, which is for capital appreciation to do manufacturing or services, is measured initially at its cost, including transaction costs. Subsequent to initial recognition. investment property is measured at fair value of the closing date of the Assets concerns. Gains or losses arising from changes in the fair value of investment property are including in the statement of Preliminery Expenses for the period in which they arise.
Investment property is subjected to constructions or renovations or improvements at regular intervals. The costs of major renovations and improvements are capitalized as additions and the carrying amounts of the replaced components are written off to the statement of comprehensive income. The costs of maintenance, repairs and minor improvement are charged to statement of comprehensive income when incurred.
On disposal or retirement of an investment property, the difference between the net disposal proceeds and the carrying amount of the asset is recognized in the statement of comprehensive income.

NOTES TO THE FINANCIAL STATEMENT
For transfer balance sheet as at 1st April 2015
These notes form an integral part of and should be read in conjunction with the accompanying financial statements.

2.00 ***Significant accounting policies** (continued)*

2.07 ***Trade and Other receivables***

Trade and other receivables are initially recognized at fair value plus transaction cost and subsequently carried at amortized cost using the effective interest method, less accumulated impairment losses.

The company assesses at each statement of financial position data whether there is objective evidence that these financial assets are impaired and recognizes an allowance for impairment whensuch evidence exists. Significant financial difficulties of the debtor, probability that enter bankruptcy and default or delay significant delay in payments are objective evidence that these financial assets are impaired.

The carrying amount of these assets is reduce through the use of an impairment allowance account which is calculated as the difference between the carrying amount and the present value of estimated future cash flows, discount at the original effective interest rate.

2.08 ***Inventories***

Inventories are carried at the lower of cost and net realisable value.

2.09 ***Property, plant and equipment***

Property, plant and equipment are recognized at cost less accumulated depreciation and accumulated impairment losses.
Subsequent expenditure relating to property, plant and equipment that has already been recognized, is added to the carrying original value of the assets concerns .Depreciation is calculated using the straight-line method to allocate depreciable amounts over their estimated useful lives .

2.10 ***Preliminary Expenses***

Pre incorporation expenses incurred are shown as preliminary expenses and are treated as intangible assets which is to be amortized over a period of five years from commencement of operations.
The residual values, estimated useful lives and depreciation method of property, plant and equipment are reviewed, and adjusted as appropriate, at each statement of financial position date. The effects of any revision are recognized in the statement of comprehensive income when the changes arise.

2.11 ***Impairment of non-financial assets***

Property, plant and equipment are reviewed for impairment whenever there is any indication to do so. If the recoverable amount of an assets is estimated to be less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. The difference between the amount and recoverable amount is recognized as an impairment loss in the statement of comprehensive income. An impairment loss for an asset is reversed if, and only if, there has

NOTES TO THE FINANCIAL STATEMENT
For transfer balance sheet as at 1 April , 2015
These notes form an integral part of and should be read in conjunction with the accompanying financial statements.

2.11 ***Significant accounting policies** (continued)*

been a change in the estimates used to determine the asset's recoverable amount since the last impairment loss was recognized. the carrying amount of this asset is increased to its revised recoverable amount, These notes form an integral part of and should be read in conjunction with the accompanying financial statements provided that this amount does not exceed the carrying amount that would have been determined (net of accumulated depreciation) has no impairment loss been recognized for the asset in prior years. A reversal of impairment loss for an asset is recognized in the statement of comprehensive income.

2.12 ***Provisions***

Provisions for other liabilities and charges are recognized when the Company has a legal or constructive obligation as a result of events, it is more likely than not that an outflow of resources will be required to settle the obligation, and a reliable estimate of the amount can be made.

2.13 ***Trade and other payables***

Payables are initially measured at fair value, and subsequently carried at amortized cost, using the effective interest method.

2.14 ***Cash and cash equivalents***

For the purpose of presentation in the cash flow statement, cash and cash equivalents include cash in hand, bank balance ,bank overdraft , deposits with financial institutions which are subject to an insignificant risk of change in value

3.00 ***Authorized Share capital***

The authorized share capital has been registered at Kyat 200,000.00 (kyats two hundred thousand million only) divided into (2,000,000) shares of Kyat 100,000 each shared .

4.00 ***Paid-up Share capital (Alloted)***

The 100% issued and paid-up share capital has been allotted to kyat 46,000(forty six thousand million only) divided into (460,000)shares of Kyat (100,000) each shared between :

	Ordinary shares at 31.03.2015		
Name of Director/Share holder	Paid-up (nos)	Share per value	Share total Amount(Kyat in million)
1.Daw Shwe Shwe Lin	320,000	100,000	32000
2.Daw Khine Mu Mu	40,000	100,000	4,000
3.U Thi Ha Ko Ko	40,000	100,000	4,000
4.U Kyaw Soe Win	60,000	100,000	6,000
Total	460,000		46,000

4.01 ***Share Capital Advance***

The share capital advance are kyat 2,000,000,000/-.

4.02 ***Retained Earning(+)/Loss(-)***

The Losses for the period from 30.12.2014 to 31.3.215 is amounted to local kyat (1,519,850.00).

SCH.1

Transfer Price (at Cost) of Pyi Nyaung Cement Facoory

		USD	Total Kyat
Current Assets			
Inventories	7		292,308,943.96
Advances(Site)	8		475,575,685.46
Advances (Sub-Constructor)	9		72,345,693.00
Advances(M/C & Equipment)	10	340,500.00	364,123,500.00
		340,500.00	1,204,353,822.42
Non - Current Assets			
Property, plant and equipment	6	14,762,840.21	50,738,190,570.95
		14,762,840.21	50,738,190,570.95
Less:Settlement of Current Liabilities	3		3,953,616,947.45
Net Assets Value at cost		15,103,340.21	47,988,927,445.92

Settlement for Transfer of Business

1st Payment to HIIGCL before 31.3.2015	30,254,426,491.22
2nd Payment to HIIGCL as at 1.4.2015	17,734,500,954.70
	47,988,927,445.92

Note : 4.0

BLUE DIAMOND CEMENT CO.,LTD

Cement Factory Project (Pyi Nyaung)

Share Capital Position as at 1.4.2015

	No of shares	par value	Total amount	%
			Million	%
Paid-up Capital(alloted)				
Daw Swe Swe Lin	320,000	100,000	32,000	69.57
Daw Khine Mu Mu	40,000	100,000	4,000	8.70
U Thi Ha Ko Ko	40,000	100,000	4,000	8.70
U Kyaw Soe Win	60,000	100,000	6,000	13.04
	460,000		46,000	100.00

Note : 4.1

	No of shares	par value	Total amount	%
Paid-up Capital(advance)				
Daw Swe Swe Lin	13910	100,000	1,391	69.55
Daw Khine Mu Mu	1740	100,000	174	8.70
U Thi Ha Ko Ko	1740	100,000	174	8.70
U Kyaw Soe Win	2610	100,000	261	13.05
	20,000		2,000	100.00
	480,000		48,000	100.00

Note : 5.0

BLUE DIAMOND CEMENT CO.,LTD
Cement Factory Project (Pyi Nyaung)
Account Payable as at 1.4.2015

	Kyats
AP- Deformed Bar Transport	5,490,000.00
AP- Cement	3,600,000.00
AP- AMC (Deformed Bar)	72,924,779.00
AP- 6X9 Stone	20,781,650.00
AP- Sand	27,161,100.00
AP- Chipping	2,031,600.00
AP- Lime	4,800.00
AP- Jungle Wood	36,529,550.00
AP- Hard Wood	1,250,100.00
AP- Plywood	5,019,500.00
AP- Wire Nail	3,900,100.00
AP- Binding Wire	1,575,450.80
AP- Door & Window Accessories	3,107,987.00
AP- Tile & Merble	9,898,100.00
AP- Electrical Materials	11,046,530.00
AP- Painting Materials	4,231,450.00
AP- Pipe & Plumbing Access:	8,361,872.80
AP- Sanitary Ware	2,687,070.17
AP- Materials	99,884,096.80
AP- Diesel	229,851,500.00
AP- Transportation	52,780,500.00
AP- Max Cement	46,430,000.00
AP- Apachee Cement	55,755,000.00
AP- Befine	750,000.00
AP- Bamboo Materials	1,915,300.00
AP- Superpower	25,674,707.00
AP- Benhur	39,600.00
AP- Awayat	30,930,850.00
AP- Shwe Mae	516,500.00
AP- Shwe Byaing Phyuu (Diesel)	1,296,818.20
AP- Tokyo Plastic	33,206,250.00
AP- Win Win Soe (Transport)	1,040,500.00
AP- Shwe Myanmar	10,200,000.00
AP- Electrical Materials	462,100.00
	810,335,361.77

Note : 5.0

BLUE DIAMOND CEMENT CO.,LTD
Cement Factory Project (Pyi Nyaung)
Account Payable as at 1.4.2015

	Kyats
AP- Crushing Plant Labour / Overhead	2,607,460.01
AP- BP Charges	6,361,750.00
	8,969,210.01
AP- Sub Contract RIEC	66,930,575.67
AP- AMC (Sub- Contract)	2,917,381,800.00
	2,984,312,375.67
Payable - Potain Tower Crane	150,000,000.00
Total Paybales	**3,953,616,947.45**

Note : 6.0

BLUE DIAMOND CEMENT CO.,LTD

(Pyi Nyaung Cement Factory Project)

ASSETS & DEPRECIATION SCHEDULE AS AT 1.4.2015

Method of Depreciation :Stright Line

No	Particular	Total Value	Rate	Up to 31.3.2015	Book Value 31.3.2015
I	**Buiding**				
2	Industrial Building (Attache -1)	33,505,969,404.07			33,505,969,404.07
3	Residential Buildings (Attache -1)	3,095,348,653.54			3,095,348,653.54
4	Commercial Buildings (Attache -1)	838,059,030.72			838,059,030.72
		37,439,377,088.33		**-**	**37,439,377,088.33**
II	**Machinery & Equipment**				
a	**Machinery -NHI**	-			-
1	Cement Fty Main Machine (Attache -2)	11,132,053,676.53			11,132,053,676.53
b	**Machinery & Equipment-Others**				
1	Geology Hammer	63,700.00	20%	63,700.00	-
2	Pump CPM 158 (1.0HP)	206,500.00	20%	206,500.00	-
3	Diamond Drill Bit	3,900,000.00	20%	3,900,000.00	-
4	Concrete Mixture	1,200,000.00	20%	1,200,000.00	-
5	Vibrator	197,000.00	20%	197,000.00	-
6	Kappa Generator 100 kva open type generator	17,500,000.00	20%	14,826,388.89	2,673,611.11
7	28HP tc eg:15 kva Generator	1,285,500.00	20%	1,089,104.17	196,395.83
8	28HP tc eg:15 kva Generator	1,238,500.00	20%	1,049,284.72	189,215.28
9	Drilling machine (Uni Asia)	8,300,000.00	20%	7,031,944.44	1,268,055.56
10	30KVA Generator / Shwe naga	9,800,000.00	20%	8,136,722.22	1,663,277.78
11	Hydrolic Drilling Machine (U Soe Thein Co)	17,955,000.00	20%	15,211,875.00	2,743,125.00
12	CRI - 1.0 HP Pump	575,000.00	20%	438,437.50	136,562.50
13	63 KVA Generator	8,602,000.00	20%	6,559,025.00	2,042,975.00
14	Crushing Machine & Accessories	5,676,750.00	10%	1,526,415.00	4,150,335.00
15	Byone Machine	24,009,000.00	10%	6,455,753.33	17,553,246.67
16	Engine JD 1130	1,213,000.00	20%	657,715.56	555,284.44
		11,233,775,626.53		**68,549,865.84**	**11,165,225,760.69**
c	Concrete Block Machine	**48,000,000.00**	10%	**17,343,333.33**	**30,656,666.67**
III	**Survey Measurement Instrument**				
1	Garmin GPS 76S	513,500.00	10%	392,649.20	120,850.80
2	Distometer A3	577,200.00	10%	441,357.58	135,842.42
3	Brunton Compass (Taiwan)	114,400.00	10%	87,476.28	26,923.72
4	Software CD	57,200.00	10%	43,738.14	13,461.86
5	Measurement Instrument	14,000.00	10%	10,705.14	3,294.86
6	Ushikata Compass	724,200.00	10%	267,752.83	456,447.17
7	Metel Tripod	102,850.00	10%	38,025.93	64,824.07
8	Aluminium staff	74,800.00	10%	27,655.22	47,144.78
9	50 meter measuring Tape coil	51,000.00	10%	18,855.83	32,144.17
10	Refletor Terget System	21,250.00	10%	7,856.60	13,393.40
11	Topcon El Theodolite 1 Nos	1,018,300.00	10%	102,678.58	915,621.42
	Sub-total	**3,268,700.00**		**1,438,751.34**	**1,829,948.66**

Note : 6.0

BLUE DIAMOND CEMENT CO.,LTD

(Pyi Nyaung Cement Factory Project)

ASSETS & DEPRECIATION SCHEDULE AS AT 1.4.2015

Method of Depreciation :Stright Line

No	Particular	Total Value	Rate	Up to 31.3.2015	Book Value 31.3.2015
IV	**Heavy Machine Crane**				
1	Hyundi Country Ferry(5f/3911)	45,000,000.00	10%	6,050,000.00	38,950,000.00
2	320D Back Hoe Bath	98,526,250.00	10%	35,599,449.91	62,926,800.09
	Sub-total	**143,526,250.00**		**41,649,449.91**	**101,876,800.09**
V	Others.				
	Diesel Tank	7,320,000.00	20%	1,531,354.17	5,788,645.83
	Furukaw Crawlar Drill	511,792,271.00			511,792,271.00
	Dozer (D7R)	308,756,800.00			308,756,800.00
	Potain Tower Crane	457,980,000.00			457,980,000.00
	Dump Truck	407,257,000.00			407,257,000.00
	Sub-total	**1,693,106,071.00**		**1,531,354.17**	**1,691,574,716.83**
VI	**Motor Vehicle**				
1	Trailer Truck	32,000,000.00	10%	14,520,000.00	17,480,000.00
2	Mitsubishi Pejero 3C/9866	90,000,000.00	10%	43,862,500.00	46,137,500.00
3	Mitsubishi Pejero 4C/4193	89,000,000.00	10%	38,140,208.33	50,859,791.67
4	Toyota Mark II 800l 4C/5667	45,000,000.00	10%	18,906,250.00	26,093,750.00
5	Grand Tiger 5C/4750 &5C/4751	75,000,000.00	10%	23,947,916.67	51,052,083.33
6	Trailor Dump Truck	26,000,000.00	10%	10,705,138.89	15,294,861.11
7	Site Use Motor Cycle	1,300,000.00	20%	1,101,388.89	198,611.11
8	Site Use Motor Cycle	1,454,800.00	20%	1,207,888.11	246,911.89
9	Site Use Motor Cycle	1,418,500.00	20%	1,081,606.25	336,893.75
10	Water Boxer5C/8734	47,000,000.00	10%	18,956,666.67	28,043,333.33
11	UMEHL D- max 5C/6095	50,500,000.00	10%	20,368,333.33	30,131,666.67
12	Luojia 2011.5 Motor Cycle	280,000.00	20%	170,800.00	109,200.00
13	PaMa/34782 Luojia~UB110 1	465,000.00	20%	283,650.00	181,350.00
14	PaMa/43193 LM Dream 110~JLM125	487,000.00	20%	297,070.00	189,930.00
	Sub-total	**459,905,300.00**		**193,549,417.14**	**266,355,882.86**
V	**Office Equipment**				
1	HP Laser Jet 2015 Printer	419,000.00	10%	419,000.00	-
2	Icom V-8000	485,000.00	10%	485,000.00	-
3	Cord Less Phone 3Nos	315,000.00	10%	315,000.00	-
4	21"TV ,4'(Salaung) & DVD Player	401,525.00	10%	401,525.00	-
5	Sony Camera 12.1 Mega Pixel	259,000.00	10%	259,000.00	-
6	CDMA 450 MHz 09.652.1201 to1205	8,616,000.00	10%	3,981,908.33	4,634,091.67
7	Hitachi Refrigerator	1,180,000.00	20%	999,722.22	180,277.78
8	V800 vas BR Litom CDMA phone	769,500.00	10%	323,296.87	446,203.13
9	CDMA Mobile Phone	530,000.00	10%	222,673.61	307,326.39
10	379 6B 115 AB copierlock ped 038 Pedestel forir 2525/2530 copier	1,445,000.00	10%	534,248.61	910,751.39
11	Model No: IR 2318L Connon CoppierNPG 28 Toner for IR 2016/2020	1,232,500.00	10%	455,682.64	776,817.36
12	Projector(Remaco PRO-3030 Motorised Screen 10'x10'with remote control	1,147,500.00	10%	424,256.25	723,243.75

Note : 6.0

BLUE DIAMOND CEMENT CO.,LTD

(Pyi Nyaung Cement Factory Project)

ASSETS & DEPRECIATION SCHEDULE AS AT 1.4.2015

Method of Depreciation :Stright Line

No	Particular	Total Value	Rate	Up to 31.3.2015	Book Value 31.3.2015
13	Cannon Multimedia Projector MD LV-72852600 ANSI Lumens XGA Resolution (1024x768)	977,500.00	10%	361,403.47	616,096.53
14	Pump 2 Nos @ Accessories	232,400.00	20%	118,136.67	114,263.33
15	Zhonshen Motorcycle (without) For Messing	220,000.00	20%	85,738.89	134,261.11
16	MRS Computer	711,000.00	20%	240,950.00	470,050.00
17	Fuji Camera HS 30 t	358,000.00	20%	103,123.89	254,876.11
	Sub-total	**19,298,925.00**		**9,730,666.45**	**9,568,258.55**
VI	**Furniture & Fixture**				
1	Sofa Settee ,3,2,1 seeter Set	600,000.00	20%	249,083.33	350,916.67
3	Office ,table & chairs	424,500.00	20%	169,033.54	255,466.46
4	Office ,table & chairs	707,500.00	20%	281,722.57	425,777.43
5	3'6" Office Table (brown)	750,000.00	20%	298,645.83	451,354.17
6	Mdl OC-415 meeting Swiftble Chairs Black gray	430,000.00	20%	171,223.61	258,776.39
7	Mdl OC-415 office Swiftble Chairs Black gray	550,000.00	20%	219,006.94	330,993.06
8	claim 4'2' Office Table (brown)	195,000.00	20%	77,647.92	117,352.08
9	12 P Metting table Circle set (brown)	300,000.00	20%	119,458.33	180,541.67
10	Pyinkado wood Cupboard	484,500.00	20%	192,925.21	291,574.79
11	Filing Cabinet 4 step (Leeco)	525,000.00	20%	209,052.08	315,947.92
12	Drawinging Cabinet 15 step(Leeco)	175,000.00	20%	69,684.03	105,315.97
13	Safe box (Leeco) 83.20	245,000.00	20%	97,557.64	147,442.36
14	Star Frizer BD-30G	193,100.00	20%	76,891.35	116,208.65
15	Computer Table	195,000.00	20%	77,647.92	117,352.08
16	Assets (furniture)	370,000.00	20%	147,331.94	222,668.06
17	Scanner rack 2P-03 CCW	14,500.00	20%	5,773.82	8,726.18
20	Safe box (Leeco) 83.20	260,000.00	20%	103,530.56	156,469.44
31	Compressor for Drilling Machine	36,051,822.00	10%	8,179,257.12	27,872,564.88
	Sub-total	**42,470,922.00**		**10,745,473.74**	**31,725,448.26**
	Total	**51,082,728,882.86**		**344,538,311.91**	**50,738,190,570.95**

Attache - 1

BLUE DIAMOND CEMENT CO.,LTD
Cement Factory Project (Pyi Nyaung)
Civil Works including other costs as at 1.4.2015

Amount(kyats)

Description	March. 15
Industrical Buildings	**33,505,969,404.07**
WIP- Quarry Office & Equipmend Shed	99,837,326.84
WIP- Limestone Crushing & Conveying	1,440,242,949.32
WIP- Limestone Prehomogenization	2,136,708,707.32
WIP- Corrective Materials Crushing & Storage Hall	1,895,359,169.73
WIP- Raw Proportioning Silo	515,909,243.52
WIP- Raw Grinding Plant	822,402,416.76
WIP- Raw Meal Silo	1,304,085,287.52
WIP- Kiln Inlet	2,561,647,942.21
WIP- Kiln (1#2#3# Pillars)	397,144,590.85
WIP- Clinker Cooling & Exhaust Gas	1,576,281,245.29
WIP- Clinker Transport & Storage	1,950,197,210.33
WIP- Coal Crushing & Drying	1,426,949,017.37
WIP- Coal Pre-blending	1,587,836,195.69
WIP- Coal Grinding Plant	513,414,063.99
WIP- Gypsum and Additive Crushing & Storages	1,187,785,019.28
WIP- Clinker, Gypsum & Additive Proportioning Station	248,080,928.96
WIP- Cement Grinding Plant	633,024,967.00
WIP- Cement Silos	2,913,379,327.58
WIP- Packing & Loading Plant	1,496,244,388.27
WIP- 132/33 KV Sub-Station	407,736,823.59
WIP- Central Control Room & Laboratory	696,973,759.68
WIP- Water Storage & Treatment Plant	443,991,363.98
WIP- Machinary & Electrical Workshop	172,789,311.21
WIP- Weigh Bridges Platforms	4,578,973.02
WIP- Road (Inside Factory)	697,469,360.10
WIP- Bore Pile Cost	1,121,420,451.14
WIP- Retaining Wall	4,974,987,061.30
WIP- Fencing	90,320,760.31
WIP- Pipe Cable, Trenches & Drain	189,171,541.90
Residential Buildings	**3,095,348,653.54**
WIP-Messing & Recreation	42,192,378.37
WIP- Berifying Hall & Guest Houses	646,764,897.06
WIP- Residential House (GM)	261,527,576.36
WIP- Residential House (Dy GM)	339,333,447.18
WIP- Hostel (Chumery)	1,310,904,493.80
WIP- Fencing	10,032,130.59
WIP- Asst: Manager House	129,962,778.63
WIP- Sub-Divisin Manager House	155,386,921.31
WIP- Other Ranks- Family Type	199,244,030.24
Commercial Buildings	**838,059,030.72**
WIP- Store Godowns	781,947,086.27
WIP- Explosive Bunker	51,689,384.08
WIP- Fuel Shed	4,422,560.36
Total	**37,439,377,088.32**

Attache - 2

BLUE DIAMOND CEMENT CO.,LTD
Cement Factory Project (Pyi Nyaung)
Machine Balance as at 1.4.2015

(1) NHI **Amount(kyats)**

	Description	March. 15
1	Design Cost (General Layout)	701,970,196.09
		-
2	Process Equipment and Materials Cost	-
	Quary Equipment	-
	Linestone Crushing & Conveying	470,632,649.69
	Linestone Pre-blending & Conveying	-
	Clay Crushing & Conveying	-
	Iron ore Crushing & Conveying	-
	Coal Pre-blending & Conveying	231,905,943.33
	Raw Materials Proportioning & Conveying	-
	Raw Material Grinding	1,655,171,830.79
	Silo for Raw Material	-
	Kiln Inlet & Exhaust Gas Treatment	1,418,718,712.11
	Kiln	1,309,586,503.48
	Clinker Cooling & Conveying	2,854,489,331.81
	Coal Grinding	-
	Clinker Silo	-
	Cement Grinding System	1,864,341,897.32
	Cement Silo & Bulk Loading Facilities	-
	Cement Packing & Loading Facilities	334,217,388.91
	Air Compressor House	-
	Central Laboratory	-
	Process Pipeline	-
	Heat Insulation for Equipment & Duct	-
	Refractory for Clinker Burning System	-
	Electrical Control & Automation	-
	adv.	-
		-
	Water Supply & Drainage System	-
	Spare Part	-
	Oceah Shipping & Insurance	291,019,223.00
	Sub-Total	**10,430,083,480.44**
		-
3	Technical Services Fees	-
		-
4	Total Erection & Installation Cost	-
		-
Total	Total CIF Yangon by Sea	**11,132,053,676.53**

Note : 7.0

BLUE DIAMOND CEMENT CO.,LTD
Cement Factory Project (Pyi Nyaung)
Inventories As at 1 April 2015

	Amount (Kyats)
Inv- Deformed Bar	96,330,793.63
Inv- Cement	15,108,424.80
Inv- Sand	5,116,500.00
Inv- Chipping	7,563,757.70
Inv- Jungle Wood	2,228,800.00
Inv- Plywood	3,957,450.00
Inv- Wire Nail	418,958.61
Inv- Binding Wires	139,134.47
Inv- Tile & Marble	20,218,909.54
Inv- Door & Window Access;	1,017,365.26
Inv- Electrical Materials	12,984,624.75
Inv- Painting Materials	5,739,837.78
Inv- Pipe & Plumbing Acc;	9,735,229.10
Inv- Roofiing Materials	96,200.00
Inv- Bamboo Materials	1,552,260.00
Inv- Bentonide	4,357,500.00
Inv- 1x2 Stone	682,389.83
Inv- Concrete	14,166.36
Inv- Crushing Plant	276,998.01
Inv- Concrete Block	14,340,805.24
Inv- Sanitary Ware	3,715,621.70
Inv- Byone 9x9x12	42,542,056.15
Inv- Byone 4x5x11	21,157,794.39
Inv- Befine	2,980,076.37
Inv- X- Mat	174,000.00
Inv- Diesel	15,175,140.27
Inv- Gypsum	4,684,150.00
Total	**292,308,943.96**

Note : 8.0

BLUE DIAMOND CEMENT CO.,LTD
Cement Factory Project (Pyi Nyaung)
Site Advance Balance As at 1 April 2015

			Amount (kyats)
Feb 26 14	Feb 26 14	KP-42395	1,700,000.00
Feb 26 14	Feb 26 14	KP-42421	11,562,700.00
Adv Site	Mar 25 14	KP-42718	1,700,000.00
Adv- Site	Apr 09 14	KP-42953	30,058,275.00
Adv Site Project	Apr 29 14	KP-43117	1,700,000.00
Adv site	May 26 14	KP-43382	14,220,250.00
Adv Site	May 28 14	KP-43407	1,700,000.00
Ad Site	Jul 30 14	KP-44017	1,700,000.00
Adv Site	Aug 14 14	KP-44172	12,000,000.00
Adv Site	Aug 29 14	KP-44287	1,700,000.00
Adv Ko Aye Ko	Sep 10 14	KP-44424	3,000,000.00
General Expens Oct/2014	Sep 30 14	KP-44619	1,700,000.00
Adv site	Oct 30 14	KP-44855	1,700,000.00
Adv site	Oct 30 14	KP-44855	1,500,000.00
Site Expenses Nov 2014	Nov 28 14	KP-45055	1,700,000.00
Site Expenses Nov 2014	Nov 28 14	KP-45055	1,500,000.00
Adv site	Dec 30 14	KP-45299	1,700,000.00
Adv site	Dec 30 14	KP-45299	1,500,000.00
Adv Site	Jan 01 15	KP-45334	40,000,000.00
Adv site	Jan 08 15	KP-45378	50,000,000.00
Adv U Aung Zaw Myint	Feb 04 15	KP-45574	50,000,000.00
Adv Site	Feb 23 15	KP-45669	30,000,000.00
Adv site	Feb 26 15	KP-45692	1,700,000.00
Adv site	Feb 26 15	KP-45692	1,500,000.00
Adv site	Mar 30 15	KP-45924	1,700,000.00
Adv site	Mar 30 15	KP-45924	1,500,000.00
Adv Site	Mar 11 15	KP-45768	151,534,460.00
Adv Site INBD A/C 7.4.15 Remit	Mar 11 15	KP-45768	55,300,000.00
			0.46
Total			475,575,685.46

Note : 9.0

BLUE DIAMOND CEMENT CO.,LTD
Cement Factory Project (Pyi Nyaung)

Advance (Sub Constructor) As At 1.4.2015

	Amount (Kyat)
U Soe Myint Aung (New Light Painting Group)	14,500,000.00
My Group	3,000,000.00
U Tin Hla (Painting)	4,000,000.00
Stable	12,000,000.00
Ko Naing Naing (Logistic)	2,000,000.00
Rice (Silo 7 Nos)	36,845,693.00
Total	**72,345,693.00**

Note : 10.0

BLUE DIAMOND CEMENT CO.,LTD

Cement Factory Project (Pyi Nyaung)

Advance for Machinery & Equipment As At 1.4.2015

	USD	Eq: Kyat
LC Open US 500000/-@ 1075 KP-45802/16.3.2015	500,000	537,500,000
US 159500ks@1087Ks Refund KR-04960/25.3.2015	(159,500)	173,376,500
	340,500	364,123,500

FAMAT GROUP
CERTIFIED PUBLIC AUDITORS
No.635 (A-1), Room B-3, Yoma Yeiktha, Pyi Road, Kamayut Township, Yangon, Myanmar
Tel: 951-523327, 951-230 4349 Email famataudit@gmail.com, famatco@gmail.com

Summary Review to Management

The name of the company formed in Myanmar is "BLUE DIAMOND CEMENT CO.,LTD."
The principal activities of the Company are to provide all kinds of business including under the Company.
There is no significant issues, developments, plans and events in the relevant business sections for the period of auditing.
We hereunder mentioned the " *SUMMARY REVIEW TO MANAGEMANT* " for your necessary action:

1. There is no material departures from "BLUE DIAMOND CEMENT CO.,LTD." group accounting policies and all other significant unadjusted items for the audited period.

2. *Status of taxes*
According to the Corporate tax law, 5% on Gross Total Income should be paid as Commercial tax on local sale income and 25% on Net Income should be paid as Income tax. But this project is operating under Myanmar Investment Law(MIC LAW), it has the right to enjoy the tax holiday for 5 years from the date of commercial operation.
So the Company didn't provide for the said taxes in its financial accounts and will be made the required adjustments when the final assessments is confirmed from the tax authorities concerns.

3 *Accounting, auditing and reporting issues*
We have discussed the significant accounting, auditing and reporting issues raised with local management during the course of our audit. We didn't found no material mistake for the package.

4 *Summary of operations*

The company was formed in 30.12.2014 at the beginning status and three is no operation during **our audit period except the investment made cement factory project (Pyi Nyaung).**

5 *Inter Group accounts*
There are not any accounts receivable or accounts payable which are misrepresented for the period of our audit.

6 *Defalcations, irregularities and unusual payments*

There are not any errors and irregularities during the period of our audit.

7 *Foreign currency translation*

(Provide details on the results of your review of the foreign currency translation accounting.)

8 *Deviation from Blue Diamond Cement Company Limited's accounting policies.*

9. *Audit differences*

There is no effect of audit differences not adjusted for, including over and under provisions.

10. *Audit Opinion*

We confirmed that:

We have obtained all the required proper books of accounts, all the information and explanations throughout the year that we require;

the preparation of financial statements are in accordance with the accounting policies of the Group and Myanmar Accounting Standards (MAS) which are broadly similar to the International Accounting Standards (IAS);

the accounts present fairly the information therein and shows a true and fair view of the state of affairs of the reporting unit as at the end of the financial year and the results for the year ended on that date;

there will be no further audit adjustments and that the statutory accounts will be in accordance with the figures as reported in the consolidated financial statements; and the scope of the audit has not been restricted in any way.

FAMAT GROUP
Certified Public Accountants and Auditors
Republic of the Union of Myanmar
Date...01.09.2015

DAW TIN WIN YU
B.Com, A:A., C.P.A
CERTIFIED PUBLIC ACCOUNTANT
AUDITOR & CONSULTANT

AUDITOR
20 /20

APPENDIX F OPERATING AGREEMENTS

[to be attached]

Contract
for
CM Services and Reinforcement Work
for
Pyinyaung Cement Plant (1,500tpd)
In
Myanmar

2016

SLA Global Co., Ltd.

Table of Contents

Formatted: Indent: First line: 6.64 ch

Formatted: Indent: First line: 20.08 ch

1. Definitions
2. Relationship of the Participants
3. Manner of Commencement and Performance of CM Services
4. Assignment of Personnel
5. Working Hours and Holiday
6. CM Service Fee for Remained Work
7. Responsibilities of the Parties
8. Warranty and Liability of CM Services
9. Designation of Representatives
10.Extensions and Temporary Suspension
11. Termination
12. Revisions
13.Arbitration and Governing Law
14. Language
15. Notices
16. Security
17. Approvals
18.Cooperation
19.Severability
20. Entire Agreement

This CONTRACT made on the ___ day of 2016.

Formatted: Font color: Text 1

by and between

Highland Cement International Co., Ltd. in Myanmar(hereinafter called the "Company"), a cooperation duly organized and existing under, and by virtue of, the laws of the Republic the Union of the Myanmar, having its principal office at Room No 503, Condo A, Mindama Housing Estate, Mindama Road, Myangone Twonship, Yangon Division, Myanmar.

and

SLAGlobal Co., Ltd. (hereinafter called the "Consultant"). a cooperation duly organized and existing under, and by virtue of, the laws of the Republic of Korea, having its principal office at#812, 334, Seocho-daero, Seocho-gu, Seoul, 06632, Korea.

WITNESSETH:

Whereas, the Company desires to be provided with supervisory and advisory services for construction of its cement plant (the "Plant") in Pyinyaunghaving a daily production capacity of 1,500 metric tons of clinker.

Whereas, the Contractor iswilling to provide the said services for theCompany through dispatching its engineers (the "Engineers").

Now, therefore, in consideration of the foregoing and the mutual covenants hereinafter set forth, the parties agree to the following:

Article 1.Definitions

The terms defined in this Article 1 shall have the meaning ascribed to them therein whenever they are used in this Agreement, unless otherwise clearly indicated by the context:

1-1. The *"Agreement"* shall mean this document executed by and between the Company and the Consultant, including all attachments, the Construction Management Plan and any subsequent amendments therein.

1-2. The *"Resident Construction Manager"* shall mean the personnel to be appointed by the Consultant (subject to prior review and approval by the Company) which shall act as the head of the division performing the CM Services by playing the managerial and supervisory role for the CM Services.

1-3. The *"CM Services"* shall mean the services related to the construction management and construction supervision, as a whole or in part, required pursuant to Attachment (1) and the Construction Management Plan (which shall be submitted by the Consultant after the execution date of this Agreement). The CM Services shall be inclusive of the basic services and other additional services agreed by the parties.

1-4. The *"Completion Date"* shall be the date when the Project is completed, which shall be certified by the completion certificate issued by the Consultant.

1-5. The "*Contractor(s)*" shall mean entity(ies) or corporation(s) that enter(s) into contract(s) for the construction of the Project with Blue Diamond Cement Co. Ltd.("BDL"), including its (or their) legal representatives, successors, and/or assigns.

1-6. The*"Consultant"* shall mean the SLA Global Co., ltd., including its legal representatives, successors, and/or assigns.

1-7. The *"Notice to Proceed"* shall mean the written authorizations from the Company to the Consultant to proceed with the CM Services.

1-8. The *"Company"*shall mean Highland Cement International Co., Ltd., including its legal representatives, successors, and/or assigns.

1-9. The *"Party"* or *"Parties"* shall mean the Company and the Consultant.

1-10. The *"Project"* shall be defined as follow:

1-10-1.Thename, location and purpose of the Project shall be as follow:

- The Project name and location: Pyinyaung Cement Plant, located in Cement Plant in PyiNyaung, Myanmar.

- The Project Purpose: Construction of Cement Plant

- The extent of the Consultant' participation of the Project shall be described in Attachment (1) and the Construction Management Plan.

1-10-2. The Consultant' scope of performance for the CM Services for the Project shall be described in Attachment (1) and the Construction Management Plan, provided that if there are any discrepancies between the Attachment (1) and the Construction Management Plan, the Construction Management Plan shall prevail for all purposes.

Unless a clear contrary intention appears or the context otherwise requires, in this Agreement and each other Contract Document: (i) the singular number includes the plural number and vice versa, (ii) reference to any gender includes each other gender, (iii) "hereunder,""hereof,.... hereto" and words of similar import shall be deemed references to this Agreement as a whole and not to any particular Article, Section or other provision hereof, and (iv) "including" (and which correlative meaning "include") means including without limiting the generality of any description preceding such term.

Any terms not defined in this Agreement shall have its meaning set forth in the Construction Management Plan.

Article 2. Relationship of the Participants

2-1. The Company and the Consultant

The Consultant shall be the Company's principal agent in providing the CM Services, as described in Attachment (1) to this Agreement (and the Construction Management Plan). Nothing in this Agreement shall be construed to mean that the Consultant is agent of the Company for any other services other than the CM Services.

2-2 The Company and Project Manager

The Company shall enter into separate Service Agreement for Operation and Maintenance,and the Project Manager of the Service Agreement shall be responsible for liaison between the Company and the Consultant.

2-3. The Company and the Contractor(s)

The Contract for construction of the Project ("Construction Contract") and the project design agreement ("Project Design Agreement") were signed between BDL and Contractors. The Consultant shall have the right to recommend the Contractor(s), and the Company, as the party to the Construction Contract shall make the final decision on the choice of the Contractor(s). The Consultant shall assist the Company with all necessary tasks related to the contracting process with the Contractor(s), including without limitation, negotiations and preparation of necessary documents.

The Contractor(s) shall perform the tasks, which shall consist of furnishing all labor, materials, tools, equipment, supplies, services, supervision, and perform all necessary operations as required by the Construction Contract and related documents.

The Company shall enter into the contract with the Contractor(s) for construction of the project within a reasonable time frame of the master schedule in order for facilities and buildings to be constructed in a timely manner. If the Consultant incurs any costs and/or expenses due to the Company's delay in executing Construction Contract(s), such costs and/or expenses shall be compensated by the Company, which shall include, without limitation, the additional man-hours pursuant to Article 10-3 herein.

2-4. Relationship of the Consultant to other Project Participants

2-4-1. Working Relationship

In providing the CM Services described in this Agreement and the Construction Management Plan, the Consultant shall endeavor to maintain, on behalf of the Company, a professional working relationship with the Contractor(s)and coordinate with the Contractor(s)in an efficient manner.

2-4-2. Limitations

Nothing in this Agreement shall be construed to mean that the Consultant assumes any responsibilities, liabilities or duties of the Contractor(s). The Company acknowledges and agrees that the Contractor(s) shall be solely responsible for the construction means, methods, techniques, sequences and procedures used in the construction of the Project and for the safety of their personnel, property, and their operations and performing in accordance with the Construction Contract.

Article 3. Manner of Commencement and Performance of CM Services

3-1. The Company's Notice to Proceed

The Company shall issue to the Consultant the notice to commence the CM Services (the "Notice to Proceed") within seven (7) days from the execution date of this Agreement. All tasks to be performed under the Notice to Proceed (issued to the Consultant) shall be performed pursuant to this Agreement. In the event of any conflict between the terms of the Company's Notice to Proceed and this Agreement, the Company and the Consultant shall negotiate with each other on the reasonable basis.

3-2. Construction Management Plan

Within seven (7) days from the Consultant' receipt of the Company's Notice to Proceed under Paragraph 3-1,the Consultant shall submit to the Company the construction management plan.

3-3. Additional Work

In the event that the Company or the Consultant needs any additional services to be performed by the Consultant, which are not included in this Agreement and/or the Construction Management Plan but deemed necessary for the successful implementation of the Project, this Agreement (and/or the Construction Management Plan) shall be amended to reflect such terms, which shall be subject to agreed terms, conditions, scope and compensation by the Company and the Consultant.

3-4. Performance of CM Services

3-4-1. The Consultant shall endeavor to complete its responsibilities under this Agreement in a professional and timely manner for the maximum benefit of the Project.

3-4-2. In the event that the Contractor(s) fail to carry out their duties and/or responsibilities under their agreements (with the Company) and/or breaches any federal, state, local laws and regulations, specifically applicable to the performance their services, the Consultant shall notify and request the Contractor(s) to remedy such defects (or breach), and notify its indication to the Company, provided, however, that the Consultant shall not be responsible or liable in any manner for any failure of the Contractor(s) of their duties and/or responsibilities described herein.

3-4-3. The Consultant shall monitor the Contractor(s) to determine whether they are conforming to Contractor(s)' indication(s) provided in Paragraph 3-4-2, and notify the monitoring reports to the Company.

3-4-4. In the event that the Consultantforesees failure of quality management or cost management of the Project due to failure of the Contractor(s) to conform to the indication(s) of the Consultant under Paragraph 3-4-2,the Consultant may request the Company to order a temporary suspension of the services of the Contractor(s). In this case, the Company shall take any steps necessary to order the temporary suspension and request the Contractor(s) to remedy the defects or faults caused by their failure to provide the services in a proper manner.

Article 4. Assignment of Personnel

4-1. The Consultant and personnel of the Consultant must have experiences and ability of construction management services.

The Consultantrepresent and warrants that it has experience with a type of services similar to the CM Services. Moreover, if the Consultant is not able to retain such personnel to perform the CM Services within 5 days from the Company's request, the Consultant shall have thirty (30) additional days to resolve such issues, and if such issue cannot be resolved due to the requirement(s) of certain licenses and/or qualifications for such personnel under Myanmar Law, the parties shall engage in prior consultations in order to resolve such problem.

4-2. The appointment and replacement of the Resident Construction Manager (the head of each division team in the organization that performs the CM Services for the Project) for the CM Services shall be subject to review and approval by the Company. However, all other personnel (other than the Resident Construction Manager, who may have experience in the CM Services) may be appointed by the Consultant without the review and/or approval by the Company, provided that, the Consultant shall give notice of such appointment(s) to the Company.

4-3. The Consultant shall provide the Company with the resumes of the candidates for the Resident Construction Manager within fourteen (14) days from the execution date of this Agreement. The Company shall review the resumes and notify the Consultant on the acceptability of the candidates within fourteen (14) days from receipt. The Company shall have the right to reject any candidates recommended by the Consultant. If candidates are rejected by the Company, the Consultant shall submit the resumes of additional candidates within ten (10) days from the Company expressing of its intention to reject. If the second candidates are also rejected, the parties shall convene a meeting to determine a course of action on the matter. The Company shall have the right to have an advance interview approving the resume of the applicant applying for the Resident Construction Manager's position. If the interview requires, airfare, meals, and hotel expenses, the costs associated for the interview shall be borne by the Company.

4-4. The Consultant may not relocate the Resident Construction Manager assigned to this Project without the written approval from the Company, provided that, such approval shall not be unreasonably withheld. The Company may request the replacement or removal of any personnel assigned from the Project, provided that, such replacement and/or removal shall be decided by mutual agreement by the Company and the Consultant.

4-5. If any personnel are removed at the request of the Consultant, the demobilization airfare shall be paid by the Consultant. If personnel are removed at the request of the Company, the demobilization airfare shall be paid by the Company, except if such removal is the result of the personnel's intentional misconduct or gross negligence. In the event that any personnel are removed pursuant to this Article, the Consultant shall make immediate arrangements for the replacement in accordance with the procedure specified above.

Article 5. Working Hours and Holiday

Regular working days shall consist of 8 working hours per day, Mondays through Fridays. Regular working hours are forty (40) hours per week.

The same working days as well as Sundays and holidays as applicable to the Company's personnel shall be applied to the Consultant' personnel when they are working in the Company's offices. However, in the event any Company's personnel are working in the Consultant' offices such personnel shall comply with the policies and procedures of the Consultant with regard to the applicable working hours of the Consultant.

Article 6.CM Service Fee for Remained Work

6-1. Calculation Sheet excluded V.A.T.

Currency: USD

Item	Size	Unit	Qty	Unit Cost	Amount	Remark
- Working items						
1. Direct Labor Cost						
1.1 Resident Construction Manager						
1.1.1 CM leader	Architectural engineer	Day	88	374	32,912	
1.1.2 Assistant Manager	Civil engineer	Day	88	265	23,320	
1.1.3 Assistant Manager	Mechanical engineer	Day	88	265	23,320	
1.2 Non-resident Manage		Day	44	183	8,052	
2. General Direct Cost	1 x 120%	Lump Sum	1		105,104	
3. Technical License fee	(1+2) x 40%	Lump Sum	1		77,076	
4. Direct Cost						
4.1 Accommodation	1.1 x 30%	Lump Sum	1		26,276	
4.2 Per diem allowance	1 x 10%	Lump Sum	1		8,759	
4.3 Local engineer		Month	4	952	3,808	
4.4 Car Rental, Lodging, Office						
4.5 Report/Printing/Stationary		Lump Sum	1	952	952	
Total(1+2+3+4)					**309,578**	

6-2. Engineer deployment schedule

- CM Leader: 4 Months
- Civil Engineer: 4 Months
- Mechanical Engineer: 4 Months

6-3. The estimation conditions of the project management service fee

6-3-1.The above fee proposal shall not include taxes such as VAT and withholding tax.

6-3-2. The proposed service period is assumed with 4 months, however if there is any extended periods without the Consultant' responsibility, the service fee shall be revised and amended with the mutual agreement between two parties based on the calculation sheet 6-1.

6-3-3. The non-resident engineers of 2 different technical parts shall be in the site for 2 days excluding flight time and shall be at least 2 times during the service period.

6-3-4. The Company shall provide the office and office furniture such as desks, chairs, cabinets, printer, Internet and telecommunication including the office utilities such as electricity, air conditioning. The personal computer shall be prepared by the Contractor(s).

6-3-5. The Agreement shall not include the services such as the permission or approval from the government regarding to the project commitment and/or re-construction and/or remodeling. The related all kind of permission or approval shall be provided by the Company.

Article 7. Responsibilities of the Parties

7-1. The Company's responsibilities:

7-1-1. Approval; Permission

The Company shall be responsible for obtaining all necessary permits, licenses, approvals and registrationsin connection with the Project, the CM Servicesfrom the Yangon Branch Office, Myanmar(and any other applicable government agencies or bodies) (the "Approvals"), including without limitation, visas or work permits (for the personnel and their families to be dispatched by the Consultant for the Project), customs clearance, and other necessary clearances, prior to the commencement of the Project or the CM Services. Any and all costs incurred in the process of obtaining such permits, licenses, approvals and registrations, in respect of the Project, shall be borne by the Company, provided that the costs related to the visas and work permits (for the personnel and their families shall be borne by the Consultant.In case the Consultant incurs costs and/or expenses due to any delay in obtaining the necessary Approvals by the Company, such costs and/or expenses shall be compensated by the Company under Article 10.

7-1-2. Furnished Materials by the Company

The Company shall provide any necessary data, criteria, and other necessary information to the Consultant in a reasonably and expeditious manner for the Consultant to perform the CM Services. The Consultant shall be entitled to rely on the truthfulness and authenticity of all materials, information, and directions provided by the Company. However, to the extent that the Consultant considers the materials, information, and directions provided by the Company to be inaccurate, unreasonable

or of a nature that it will impact the Project's goals, then the Consultant shall advise the Company accordingly and the Company and the Consultant shall agree to an appropriate course of action.

In the event that the Consultant requires additional documents because materials, information, and directions provided by the Company are insufficient, the Company shall provide such materials, information, and directions and compensate the Consultant for any expenses for gathering additional documents, provided that the Consultant shall obtain written consent from the Company prior to incurring such costs. The Consultant shall use the data, criteria, information, materials and directions provided by the Companysolely for the purpose of rendering the CM Services. Upon the completion of the CM Services, the Consultantshall return the data, criteria, information, materials and directions to the Company.

7-1-3. The Company shall examine any data, information and documents submitted by the Consultant and shall promptly provide with the Consultant any comments, if necessary, pertaining thereto.

7-1-4. The Company shall be responsible for obtaining and maintaining its own liability insurance and at the Company option, may purchase and maintain such additional insurance to protect the Company against claims, losses, or damages that may arise from the Project.

7-1-5. If the Companyobserves or otherwise becomes aware of any fault or defect in the Project or the CM Services or any work that does not comply with the requirement of the Construction Contract (and related documents) or the Project Design Agreement(s) (and related documents), the Company shall give prompt written notice thereof to theConsultant.

7-1-6. The Company shall furnish required information and approvals and perform its responsibilities and activities in a timely manner to facilitate orderly progress of the Project in cooperation with the Consultant consistent with this Agreement and in accordance with the planning and scheduling requirements and budgetary restraints of the Project as determined bythe Consultant.

7-1-7. The Company shall cause any and all agreements between the Company and other third parties to be compatible and consistent with this Agreement. Each of the agreements shall expressly recognize the Consultant as the Company's principal agent in providing the CM Services as specified in this Agreement.

7-1-8. The Company shall furnish to the Consultantsufficient copies of the design and construction relateddocuments, at the request of the Consultantat its ownexpense.

7-1-9. As a general rule, the Company, its representatives and Consultantwillcommunicate with the Contractor(s) through the Consultant.However, the Company may enter into direct communications with the Contractor(s), provided that, the Consultant shall not be liable whatsoever for any damages or negative outcomes imposed on the Project as a result of such direct communications.

7-1-10. The Company shall provide the Consultant' personnel (theResident Construction Manager and other personnel) with office space&accommodation with standard furniture. Office &accommodationequipment and supplies shall include the following, and furnished by the Company.The Company shall ensure the camp site is safe and suitable for dwelling of the Consultant' personnel and their families.

(a) Telephone and facsimile service;
(b) Mail service (including DHL);
(c) Miscellaneous offices supplies, stationeries and utility bill
(d) Standard furniture for accommodation
(e)Safety equipment

7-2. TheConsultant' Responsibilities

The Consultant, its employees, and agents, shall comply with all legal provisions, regulations and safety rules for work applicable in the areas in which the CM Services are carried out.

7-2-1. The Consultant shall comply with all legal provisions and regulations applicable to the Consultant at its sole expense, except as specified otherwise in this Agreement.

7-2-2. The Consultant shall exercise reasonable care in the use of the facilities, materials, furniture and equipment provided by the Company under this Agreement and return all non-consumable items to the Company, as the case may be, upon completion of the use thereof or completion of the CM Services, whichever occurs first. The Company shall be entitled to claim the damages to the facilities, material, furniture and equipment provided tothe Consultantwhich are caused by the Consultant's gross negligence.

7-2-3. The Consultant shall ensure that its personnel are not absent for prolonged periods for unexcused reasons. In the event any of the Consultant' personnel are absent for more than 30 days without consent of the Company,the personnel at issue shall be subject to removal or replacement by the Consultant.

7-2-4. The Consultantacknowledge the importance of the Project and its responsibility to perform the CM Services in a timely and professional manner in accordance with the standards contained in Article 8. The Consultantacknowledge that non-performance is a ground for termination for default and the damages incurred thereof, pursuant to Article 11.

7-2-5. The Consultant' Obligations

The Consultant, its employees, and subcontractors shall keep themselves fully informed of, and shall observe and abide by, all laws, ordinances, licenses, permits, agreements, rules, and regulations and all orders and decrees of bodies or tribunals having any jurisdiction or authority over the CM Services performed under this Agreement,which in any manner,affect those engaged or employed on the CM Services, or the material and equipment used in the CM Services, or in any way affect the performance of any portion of the CM Services. Should any discrepancy or inconsistency be discovered between this Agreement and any such law, ordinance,

license, permit, agreement, rule, and regulation, order or decree, the Consultant shall immediately report the same in writing to the Company.

Article 8. Warranty and Liability of CM Services

8-1. The Consultant warrants that it shall only assign personnel as the Resident Construction Manager to perform the CM Services who have the professional knowledge and experience in projects similar in nature to this Project.

8-2. The Consultant warrants that the CM Services performed under this Agreement shall be free of gross negligent errors, defects, or deficiencies, which can adversely affect the Project in a material respect.

8-3. The standard for determining whether the Consultant has breached the above warranty shall be decided in accordance with sound and currently acceptable engineering and management standards, practices, procedures, laws and regulations applicable to the CM Services. The Consultant shall re-perform any of said services that were not performed in accordance with the said standard, provided that, the Company shall notify the Consultant in writing of the nonconformity within twelve (12) months from the completion of the nonconforming services.8-4. It is further expressly provided that the Consultant does not warrant against and shall have no liability for the effects of corrosion, erosion, or wear and tear of equipment and materials or failure of equipment and material due to operation by the Company, and the Contractor(s)(including their client(s)).

8-5. Except as hereinafter provided in respect of personal injury or property damage, the foregoing arethe Consultant' entire responsibilities and the Company's exclusive remedies for services rendered or to be rendered hereunder.

Article9. Designation of Representatives

Within Seven (7)days following the execution of this Agreement or upon a mutually agreed date, the Consultant shall nominate a representative who shall have authority to act on behalf of the Consultant for the purpose of this Agreement and who shall coordinate the CM Services with the designated representative of the Company. Within Seven (7)days following the execution of this Agreement or upon a mutually agreed upon dated, the Company shall nominate a representative who shall have authority to act on behalf of the Company for the purpose of this Agreement and who shall coordinate the CM Services with the designated representative of the Consultant.

Article 10. Extensions and Temporary Suspension

10-1. Right to Extension

The Company shall have the right to extend the completion of the CM Services for any reason by a fourteen (14) days prior written notice to the Consultant.

10-2. Cost Related to Extension

In the event that the CM Services are extended at the request of the Company, all reasonable actual and additional costs incurred as a result of the extension and re-starting of the CM Services following the extension shall be reimbursed by the Company unless such extension is solely attributable to the Consultant' willful misconduct or gross negligence. Except in the case of Force Majeure, the Company shall pay the expenses incurred by the Consultant resulting from the extension within ninety (90) days following the receipt of the corresponding invoice.

The Consultant shall exert all reasonable efforts to minimize the costs incurred as a result of such extension. Notwithstanding the foregoing, the Company shall be responsible for costs resulting from inflations, interest rate fluctuations, loss in anticipated profits and/or indirect damages resulting from such extension(s).

10-3. Man-hours

The Company and the Consultant shall discuss and agree upon the additional man-hour costs and reimbursable costs incurred as the result of a suspension or extension.

10-4. Contract Extension

The Completion Date of this Agreement shall be extended by a period of time corresponding to the extension of the CM Services upon agreement of the Company and the Consultant.

10-5. Temporary Suspension

The Company shall have the right to temporarily suspend the CM Services by giving a thirty (30) days prior written notice upon occurrence of the following events.

(a) If the performance under the CM Services is not in compliance with this Agreement; or

(b) If an event occurs, having significant affects on the safety of the CM Services under the Project.

If the Company suspends whole or part of the CM Services, the Company shall pay the Consultant all sums due up to the date of suspension for the CM Services, including the man-hours.

Vice versa, consultant shall have the right to temporarily suspend the CM Services by giving a thirty (30) days prior written notice upon occurrence of the following events.

(a) If the Company fails to provide remuneration for CM Services more than 30 days.

Article 11. Termination

11-1. Termination for Default on the Part of the Consultant:

11-1-1. The Companyshall have the right to terminate all or a portion of the CM Services by notifying the Consultant in writing upon occurrence of any of the followingevents:

(a) The Consultant goes into liquidation, bankruptcy or insolvency or as any proceeding, voluntary or involuntary, is initiated against the Consultant,the Consultant makes a general assignment for the benefit of its creditors;

(b) The Consultant fails to comply with or disregards statutes, laws or regulations of countries having jurisdiction over the Consultant or the CM Services;

(c) The Consultant fails to perform the CM Services with skill and diligence, failsto correct deficiencies in the CM Services or commits a breach of its undertakings or warranty hereunder and thereafter fails to take prompt steps fully to remedy such within thirty (30) calendar days after receipt of written notice from the Company; or

(d) The Consultant fails to observe conditions in the Agreement and as a result, it is expected that completion of the CM Services by the Consultant is impossible.

11-1-2. In the event that this Agreement is terminated as a result of any of the foregoing events described in Paragraph 11-1-1, then the Consultant, upon receipt of notification from the Company, shall transfer all materials, data, and equipment being used for the Project, provided that the Consultant shall be disbursed all Payment due for the CM Services up to effective date of termination.

11-2. Termination for Default on the Part of the Company:

11-2-1. The Consultant shall have the right to terminate all or a portion of the CM Services by notifying the Company in writing in the event any of the following occurs.

(a) The Companygoes into liquidation, bankruptcy or insolvency or as any proceeding, voluntary or involuntary, is initiated against the Company, the Company makes a general assignment for the benefit of its creditors

(b) The Company fails to make any payment(s) that are due and payable to the Consultant under this Agreement;

Service Agreement
for
Operation and Maintenance
of
Pyinyaung Cement Plant (1,500tpd)
inPyiNyaung, Thazi Township,
Mandalay Division,
Myanmar

2016

between

<u>Highland Cement International Co., Ltd.</u>

And

SLA Global Co., Ltd.

Table of Contents

1. Definitions

2. Scope of Services

3. Manning Schedule

4. Term of Agreement

5. Obligation of Contractor

6. Contract Price

7. Terms of Payment

8. Obligations of Company

9. Working Hours and Work Schedule

10. Liabilities

11. Assignments

12. Force Majeure

13. Suspension or Termination

14. Settlement of Disputes and Arbitration

15. Governing Law

16. Miscellaneous

17. Effectiveness

18. Legal Addresses

This Agreementmade on the ____ of 2016,

by and between

Highland Cement International Co., Ltd. in Myanmar (hereinafter called the "Company"), a cooperation duly organized and existing under, and by virtue of, the laws of the Republic the Union of the Myanmar, having its principal office at Room No 503, Condo A, Mindama Housing Estate, Mindama Road, Myangone Twonship, Yangon Division, Myanmar.

and

SLAGlobal Co., Ltd. (hereinafter called the "Contractor"), a cooperation duly organized and existing under, and by virtue of, the laws of the Republic of Korea, having its principal office at # 812, 334, Seocho-daero, Seocho-gu, Seoul, 06632, Korea.

WITNESSETH:

Whereas, the Company desires to be provided with supervisory and advisory services for operation and maintenance of its cement plant (the "Plant") in Pyinyaung township, Mandalay, Myanmarhaving a daily production capacity of 1,500 metric tons of cement.

Whereas, the Contractor iswilling to provide the said services for theCompany through dispatching its engineers (the "Engineers").

Now, therefore, in consideration of the foregoing and the mutual covenants hereinafter set forth, the parties agree to the following:

Article 1. DEFINITIONS

The following words and expressions shall have the meanings assigned to them except wherethe context otherwise requires:

1.1 "Agreement" means the Service Agreement for Operation and Maintenance of 1,500 TPD Cement Plant at Pyinyaung, Thazi Township, Mandalay Division, Myanmar together with Appendix A. (Scope of Services), Appendix B. (Deployment Plan), Appendix C. (Detailed Contract Price) Appendix D. (Current Vitae) entered by Company and Contractor on ___of November, 2015.

1.2 "Target Performance" means a production capacity of the plant for the following fiscal year set upon mutual agreement between the Parties after the review on the current operational status of the production facilities and the current market situation in Myanmar by the end of each fiscal year.

1.3 "Performance" means annual cement production of the plant.

1.4 "Project" means 1,500 TPD Cement Plant at PyiNyaung, Thazi Township, Mandalay Division, Myanmar.

1.5 "Services" means the services defined in Appendix A. [Scope of Services] to be performed by the Contractor in accordance with the Agreement.

1.6 "Party" and "Parties" means the Company and the Contractor and "third party" means any other person or entity as the context requires.

1.7 "Company" means the Party named in the Agreement, who employs the Contractor and legal successors to the Company and permitted assignees.

1.8 "Contractor" means the professional firm named in the Agreement, who is employed to perform the Services, and legal successors to the Contractor and permitted assignees.

1.9 "Commencement Date" means the date stated herein i.e. 9th of November, 2015.

1.10 "day, week, month, year" respectively means the Gregorian calendar "day, week, month, year".

1.11 "Machinery Supplier" means NHI (Northern Heavy Industries Group Co., Ltd.).

1.12 "Machinery Supply Contract" means the contract entered by and between Blue Diamond Cement Co., Ltd. and Northern Heavy Industries Group Co., Ltd. regarding supply and delivery of machinery, equipment, materials and services for cement manufacturing plant.

1.13 "TAC" means Temporary Acceptance Certificate will be issued to the Contractor upon the mechanical completion of the construction of the plant.

1.14 "FAC" means Final Acceptance Certificate will beissued to the Contractor stating that the desired performance levels are met after the commissioning to be conducted upon the issuance of TAC.

1.15 "Construction Stage" refers toa phase where all the construction-related activities are conducted until the issuance of TAC.

1.16 "Commissioning Stage" refers to a phase until the issuance of FAC. The stage meansa quality-focused process for enhancing the delivery of the Project. The stage focuses on verifying and documenting that the facilities and all its relevant machineries and systems are planned, designed, installed, tested, operated, and maintained to meet the Company's requirements.

1.17 "Operation Stage" means a phase where the commercial production commences after the Commissioning stage, and the Performance Test may be executed prior to the Operational Stage.

1.18 "Pre-Operation Period" means a service period during Commissioning Stage and Construction Stage where O&M professionals deployed to the plant site by the Contractor execute its obligations to fulfill the pre-operating requirements stipulated in Appendix A "Scope of Services".

1.19 "Operation Period" means a service period during Operation Stage where O&M professionals deployed to the plant site by the Contractor execute its obligations stipulated in Appendix A "Scope of Services".

1.20 "Services" means any services due to be conducted by the Contractor as stipulated in Article 2 and Article 5.

Article 2.SCOPE OF SERVICES

In accordance with the Company's requirements, the Contractor shall undertake and assume the tasks and responsibilities in accordance with Appendix A "Scope of Services"

Article 3.MANNING SCHEDULE

3.1 The Contractor shall dispatch the following four(4) Engineers to the Company under the terms of this Agreement.

Job Description	Class	No. of Engineer	
1. Project Engineer (Leader)	CE	1	
2. Production Engineer	E1	1	
3. Mechanical Engineer	E1	1	

4. Electrical Engineer	E1	1	
Sub-Total		4	

Note:

1. CE: more than 25 years' experience after graduation of 4-year University
2. E1: more than 15 years' experience after graduation of 4-year University

3.2 The Contractor shall attach hereto curriculum vitaeasAppendix B, copies of certificate, Degree or Diploma of each Engineer.

Article 4. Term of Agreement

4.1 The total terms of this Agreement shall be thirty two (32) months from the Commencement Date as stipulated in item 1.9 of Article 1 hereinafter unless otherwise agreed between the Parties, including ;

4.1.1 Pre-Operation Period : eight (8) months for the Construction and Commissioning Stage and ;

4.1.2 Operation Period : Twenty-Four (24) months for the Operating Stage.

4.2 If no objection or protest arises from either the Company or the Contractor prior to one month before expiry of the Agreement, the Agreementshall be automatically extended to another three (3) years.

4.3 In the event of changes in the period for Construction Stage and/or period for Commissioning Stages, Pre-Operation Period stipulated Article 4.1.1 shall be amended and, consequently the totalterms of this Agreement and the Contract price shall be amended under mutual agreement between the Parties.

Article 5.OBLIGATION OF CONTRACTOR

5.1 The Contractor shallmanage, supervise and assist to enhance the Performance of the Plant and exercise its Services to fulfil the Target Performance of the Plant with its reasonable skill, care and diligence under this Agreement, includes but not limited to ;

5.1.1 The Contractor shall perform its Services stipulated in the Article 2 andprovide technical consultation to the Companyfor its seamless operation of the Plant.

5.1.2 The Contractor shall ensure that the Engineers have the necessary qualifications, including experience required for the services assigned to them under this Agreement and English-speaking abilities in case of CE and E1.

5.1.3 The Contractor shall have the Engineers be positioned at the Plant at the latest within 15 days from the Commencement Date of this Agreement.

5.1.4 The Contractor shall through its Engineers closely cooperate, whenever necessary, with engineering companies and local subcontractors whose services and, supplies were incorporated into the Plant.

5.1.5 In the event of repatriating of an Engineerdue to any reason within the Agreement period, the Contractor shall dispatch another Engineer to replace his position within, at the latest, 30 days upon receipt of a written request by the Company.

Article 6. CONTRACT PRICE

6.1 Contract Price

The total Contract Price for thirty two (32) months is US$ 3,219,240 (United States Dollars Three Million Two Hundred Nineteen Thousand Two Hundred forty) and break down of the total Contract Price is as follows ;

6.1.1 Contract Price for the Pre-Operation Period is US$ 617,160 (United States Dollars Six Hundred Seventeen Thousand One Hundred Sixty)

6.1.2 Contract Price for the Operation Period is U$ 2,602,080 (United States Dollars Two Million Six Hundred Two Thousand Eighty).

6.2 Tax

The above Contract Price shall not include taxes such as VAT.

6.3 Adjustment of Contract Price

In case the number ofEngineers or their service period is changed; the Contract Price shall be adjusted by mutual agreement between the Company and the Contractor.

Article 7.TERMS OF PAYMENT

7.1 Advanced Payment

7.1.1 The Company shall pay to the Contractor the Advanced Payment of US$ 643,848 (United States Dollars Six Hundred Forty Three Thousand Eight Hundred Forty Eight)equivalent to twenty percent (20%) of the Contract Price.

7.1.2 The Advanced payment shall be made in US Dollar by telegraphic transfer to the bank account designated by the Contractor, within fourteen (14) days after signing of this Agreement.

7.2 Progress Payment

The remaining 80% of total Contract Price shall be made as Progress Payment to the invoices issued by the Contractor.

The Contractor shall issue invoices for quarterly progress payment to the Company at the end of each quarter. Quarterly progress payments shallbe made in US Dollars within fourteen (14) days from receipt ofinvoice by telegraphic transfer to the bank account designated by the Contractor unless the amount of invoice has not by that time been contested in writing. The remittance charges shall be for the account of the Company.

Article 8.OBLIGATIONS OF COMPANY

8.1 The Companyshall provide free of charge the Engineers with the followings ;

8.1.1 Round Trip Airtickets

TheCompany shall provide the Engineers with round trip air tickets for Engineer's arriving at Myanmar and repatriating upon the Agreement's expiry or termination. The Company shall also provide with the round trip air tickets for the Engineer's home- leave as stipulated in the Agreement.

- ✓ Business Class: CE,
- ✓ Economy Class: E1

8.1.2 Accommodation and facilities

The Company shall provide theft proof and full-furnished, including but not limited to the following appliances and facilities, houses which can assign one (1) bedroom for 6 personnel (4 Contractor's Engineers, one local cook and one local housemaid) respectively.

- ✓ necessary household appliances including one gas oven, one refrigerator for each house
- ✓ suitable living room and one bathroom for each house
- ✓ one TV and Video set for each house
- ✓ one washing machine and vacuum cleaner for each house
- ✓ one dining table with chairs for each house
- ✓ air-conditioning for each bedroom
- ✓ one double bed for each bedroom
- ✓ etc. including Internet

8.1.3 Cook and Housemaid

The Company shall provide with one local cook who can cook Korean and Chinese food and one housemaid for cleaning and management of the houses and laundryservices for the Engineers.

8.1.4 Transportation

Onepassenger cars (4-door and above 2,000cc level) with drivers as well as car maintenance, insurance, and fuel shall be provided to the Engineers by the Company. For in-plant transportation, the Engineers shall be entitled to use the company vehicle, if necessary.

8.1.5 Telephone

The Companyshall provide with one international-call telephone line together with one telephone set for each house.

8.2 The Engineer shall be entitled to use the Company's telephone and telefax communication facilities for duty-related purpose and provided with appropriate logisticand other administrative support by the Company while working.

8.3 The Company shall bear the monthly expenses for electricity, water, gas, and other housing maintenance and management expenses as well as any and all taxes related to the house. But the telephone charges shall be paid by the Engineers.

8.4 Sickness, Accident or Death of Engineer

Ordinary medical care shall be rendered to the Engineer by the Company with suitable hospitals.

The Company shall insure for the Engineers against any sickness, accident or death.

If an Engineer shall be repatriated due to any sickness, accident or death, the Company shall provide with the air tickets. In case of death of an Engineer, the Company shall be responsible for sending the body to Korea and bear all the necessary moving expenses to be incurred in Myanmar for sending of the body.

8.5 Death of Engineer's Family

In the event of death of Engineer's family, the Engineer shall be entitled to 10 days home-leave and the Company shall provide the Engineer with round-trip airtickets. In this clause, the family shall be limited to the Engineer's parents, children, spouse and spouse's parents.

8.6 The Company shall arrange and bear the necessary costs for that the permission of entry and working visa for the Engineers.

8.7 The Company shall bear all the cost of travelling and the living expenses of the Engineers who are sent on duty by the Company for business or any other duty assigned by the Company.

Article 9. WORKING HOURS AND WORK SCHEDULE

9.1 The normal working hours of the Contractor's Engineers are 40 hours per week. The Contractor may need to arrange the working hours to fit in with the purpose of those of the local employees and the Machinery Supplier and the Engineers may, from time to time, be required to work night and weekend.

9.2 Due to the nature of its business, the Company may, from time to time, amend the ordinary working hours of the Engineersand the Contractor agrees to such amendments.

9.3 The Engineers will be required to work extra hours in addition to those referred to in Article 9.1 above whenever necessary. No overtime will be paid for the additional hours worked. Instead, the Engineers will be compensated for overtime by way of a performance bonus at the end of each year to be awarded at the discretion of the Company.

9.4 The Engineers shall be entitled, from five months after the individual assignment, to take a paid home-leave of as listed below from and to the plant site.

- ✓ CE: 2 weeks / twice a year
- ✓ E1: 2 weeks / twice a year

Home-leave programs shall be established in a manner that does not affect the technical service under this Agreement.

Article 10. LIABILITIES

10.1 LIABILITY AND COMPENSATION BETWEEN THE PARTIES.

10.1.1 The Contractor shall be liable to the Company if a breach of its duty to the Companyis established against the Contractor.

10.1.2 The Company shall be liable to the Contractor if a breach of its duty to the Contractor is established against the Company.

10.1.3 If it is considered that either Party is liable to the other, compensation shall be payable only the following terms:

a) such compensation shall be limited to the amount of reasonably foreseeable loss and damage suffered as a result of such breach, but not otherwise;
b) in any event, the amount of such compensation shall be limited to the amount specified in Article 10.2.1 ;

10.1.4 if either Party is considered to be liable jointly with third parties to the other, the proportion of compensation payable by that Party shall be limited to that proportion of liability which is attributed to his breach.

10.2 LIMIT OF COMPENSATION

10.2.1 The maximum amount of compensation payable by either Party to the other in respect of liability under Article 10.1 is limited to the amount equivalent to 20% of the total Contract Price.

10.2.2 Each Party agrees to waive all claims against the other in so far as the aggregate of compensation which might otherwise be payable under this Agreement exceeds the maximum amount payable described in Article 10.2.1.

Article 11.ASSIGNMENTS

11.1 The Contractor shall not assign the benefits other than money from the Agreement without the written consent of the Company.

11.2 Neither the Company nor the Contractor shall assign obligations under the Agreement without the written consent of the other Party.

Article 12. FORCE MAJEURE

12.1 Force Majeure includes among others:

(a) War or hostilities
(b) Riot or civil commotion
(c) Earthquake, flood, fire or other natural disasters
(d) Strike or lock-out or other Industrial action by labor and management
(e) Embargo or other official regulations or measures affecting the performance of the Agreement
(f) Acts of God

12.2 If either party to this Agreement is prevented from or delayed in performing any of its obligations under this Agreement by Force Majeure, then the party may notify the other of the circumstances constituting the Force Majeure and the party giving the notice shall be excusedfrom performing such obligation for so long as the circumstance of prevention or delay may continue.

Article 13. SUSPENSION

13.1 This Agreement may be suspended by mutual written agreement of the Parties up to 60 days.

13.2 Company's Suspension.

TheCompany may suspend all or part of the Services by immediate notice by giving at least 56 days' notice to the Contractor, and the Contractor shall immediately make arrangements to stop the Services and minimize expenditure up to 90 days.

Article 14. TERMINATION

14.1 Termination by the Company for convenience

(a) The Company shall be entitled to terminate this Agreement at any time prior to the completion of supervisory and advisory services, for its convenience and in its sole discretion, terminate the Contract in whole or in part as to all remaining services or any portion thereof by giving at least three (3) months' written notice of termination to the Contractor specifying the effective date of termination and the portion of services being terminated without incurring any liability whatsoever to the Company.

(b) The Company may terminate this Agreement immediately without incurring any liability whatsoever to the Company upon (i) the failure of the issuance of investment permit for the Business from the Myanmar Investment Commission or the aforesaid permit is not issued until March 31, 2016, (ii) failure of the completion and/or operation of the plant or the aforesaid completion is not achieved until Sep. 30, 2016, or (iii) the joint venture agreement between the Company and Blue Diamond Cement Limited is or to become no force and effect or expired or terminated from whatsoever reason.

(c)Upon termination, pursuant to this Article, the Contractor shall immediately deliver to the Company documents, field notes, computations, information, and data in its possession regarding the terminated services, and all related materials, supplies, and other items furnished to the Contractor by the Company, paid for by the Company, or otherwise belonging to the Company.

14.2 Termination by the Company for default

The Company shall be entitled to terminate this agreement at any time by notice to the Contractor if any one or more of the following events occurs (except where the event has been caused by a Force Majeure Event, Company Failure):

(a) an Insolvency Event in relation to the Contractor occurs;

(b) the Contractor fails to perform any of its material obligations under this agreement which failure has not been remedied within twenty-one (21) Days' notice from the Company requiring remedy;

(c) the Contractor persistently fails to perform any of its obligations under this agreement;

(d) Abandonment by the Contractor;

14.3 Termination by the Contractor

The Contractor shall be entitled to terminate this agreement at any time by notice to the Company if any one or more of the following events occurs (except where the event has been caused by a Force Majeure Event or a failure of Contractor to comply with its obligations under this agreement):

(a) If the Company fails to pay the Contractor any amount due and payable under a Valid Invoice on the due date and the amount remains unpaid and not disputed in good faith for at least (90) days following receipt of notice of the failure given by the Contractor; or

(b) an Insolvency Event in relation to the Company occurs.

14.4 Effect of Termination

In the event of termination, pursuant to this Article, the Contractor shall be paid for services properly performed up to the date of termination, provided however, in case the termination is made due to the default of the Contractor, the damages incurred for the default may be deducted from the payment.

14.5 Event of Force Majeure

If circumstances of Force Majeure have occurred and shall continue for a period of 60 days, either party shall be entitled to terminate this Agreement by written notice to the other party.

Article 15. SETTLEMENT OF DISPUTES AND ARBIRATION

Any controversies, claims, or disputes arising in connection with the Agreement and which are not settled by mutual agreement between the Company and the Contractor shall be finally settled by arbitration under the rules and procedures of the Singapore International Arbitration Center.

Article 16. GOVERNING LAW

This Agreement and the performance of the Agreement shall be governed by and interpreted in accordance with thelaws of Singapore..

Article 17. MISCELLANEOUS

17.1 The English language shall apply to this Agreement.

17.2 If a large scale out-sourced revamp work is required, this work will be carried out by the Contractor after agreeing the scope, the conditions and prices between the Company and the Contractor.

17.3 The Company shall hand over the as-built drawings and operation & maintenance manuals to the Contractor upon commencing the Contractor's service.

17.4 The Contractor is authorized to act as a sole agent to purchase the O&M related spare parts from outside Myanmar.

Article 17. EFFECTIVENESS

This Agreement shall come into force on the date as and when the following are fulfilled:

a) enter into this Agreement between the Company and the Contractor and ;

b) receipt of the Advance Payment by the Contractor

Upon fulfillment of the conditions as above, theCompany shall notify in writing the commencementof thisAgreement to the Contractor.

Article 18. LEGAL ADDRESSES

The Company:

Highland Cement International Co., Ltd.

Lee, Hoon Jae
Managing Director

The Contractor:

SLA Global Co., Ltd.

#812, 334, Seocho-daero, Seocho-gu, Seoul, 06632, Korea

Tel: +82 2 512 2445 Fax: +82 2 512 2446

Kim, Do Hoon
Chief Executive Officer

Appendix A. SCOPE OF SERVICES

1) Assist the Company's personnel for attainment of the Plant's designed production;

2) Supervisory, advisory, and technical support services in the field of operation, maintenance, repair , quality control and up-grade of facilities if necessary;

3) Supervisory, advisory and technical support services for the commissioning works and performance test as well as the trouble shooting when arising the problems with NHI;

4) The following works will be executed by Engineers during the normal operation condition at plant site.

(1) Plant operation and monitoring program

- Monitoring of operating performance
- Monthly performance calculations and report
- Operator shift routines / operating practices / qualification
- Control of equipment
- Quality control and water treatment
- Training programs
- Operating procedures
- Status of major equipment to be improved

(2) Maintenance program

- Maintenance planning
- Maintenance procedures
- Preventive maintenance
- Predictive maintenance
- Maintenance Training
- Records management program for maintaining the traceability and documentation

(3) Materials management program

- Procuring materials and tools
- Inventory levels and control
- Renewal of inventories

(4) Housekeeping / cleanliness program

- Hazardous material control
- Plant cleanliness

- Equipment condition inspections
- Hazardous waste program

(5) Safety program
- Safety monitoring
- Accident prevention program
- Accident reporting

(6) Reporting system of plant operation performance
- Monthly / Quarterly / Yearly report
- Yearly business plan

The Engineers will consider the following matters when they execute the jobs.

- To guarantee the high quality of cement product under the stable and optimum operation of new cement plant,

  ① the property of raw material & fuel,

  ② quality control of raw meal,

  ③ clinker & cement,

  ④ operation parameter for the facilities,

  ⑤ burning& cooling system, etc.

- In the early stage of operation, it is essential to analyze the equipment's problems thoroughly and make an improvement and renovation plans for the stable and optimum operation at a long term base as well as reduce the production cost including ;

  □ Reduce the heat & power consumption

  □ Improve the reliability factor for equipment operation with preventive maintenance and collecting the technical data from NHI asmuch as possible in order to proper maintenance works.

  ③Continuously improve the operation methods to increase the productivity and reduce the production cost.

- Applying the plant management system using several kinds of performance index from the initial operation stage in order to analyze the plant operation & maintenance works and make an optimum operation conditions continuously.

  - Operation and Maintenance Key Performance Index- Quality Key Index

- Safety Index

- Managing the proper and optimum operating parameter for major equipment.

  - Tube Mills (Raw, Coal and Cement Mill): Control the product fineness and productivity, Cement quality control.

  - Pyro-system: Cyclone efficiency for preheater, Clinker factor, Optimum firing condition, Lifetime for refractory, Control the clinkerquality and temperature.

  - Control the power consumption for the individual equipment.

The individual engineer's work scope is as follows.

1) Project Engineer (Head of O&M Team)

(1)Pre operation stage

(a) Managing the plant commissioning work and performance test as well as coordinating the trouble shooting when arising the problems.

(b) Organize the all of no load test and load test

(c) Check the process and procedure for project cost based on the budgetary amount

(d) Check the all kinds of raw materials and fuel which will be useful to be produced the proper quality of cement with the proper raw mix design

(e) Check the total organization chart including shift works based on the Myanmar salary structure

(f) Support to prepare and make the safety management system

(g) Review the product quality at local cement market

(2) Operation stage

(a) Managing the plant operation and safety management system.

(b) Managing the plant operation plan, as monthly, quarterly and yearly plan.

(c)Managing and troubleshooting for major problems caused by plant operation and maintenance

(d) Managing the cost reduction plan for operation and maintenance works.

(e) Reviewing the developing plan for limestone and clay quarry

(f) Make a master plan for the expansion cement project (5,000 tpd)

(g) On-the-Job training for plant engineers

2) Process Engineer

(1)Pre operation stage

(a) Managing the plant commissioning work and performance test as well as collecting all of the testing data for the future operation works.
(b) Check punch work for refractory works.
(c) Support for no load test and load test
(d) Support for preparation of performance test procedure and performance test for capacity for facilities and heat consumption
(e) Check the spare parts list for refractory and steel ball
(f) Check the production organization chart for normal operation (3 shift)

(2)Operation stage

(a)Managing the operation plan, as monthly, quarterly and yearly plan.
(b) Managing the operation key performance index, quality key index, safety index
(c) Managing the raw materials and raw meal to produce the high/proper quality cement.
(d) To keep the optimum operation for the pyro-system, monitoring and improving the raw materials, coal and refractory.
(e) To produce the high quality clinker, monitoring and improving the clinker cooler operation methods.
(f) Quality Control for raw materials, coal, raw meal, clinker, cement product.
(g) Make a proper operation plan to reduce the heat consumption.
(h) To produce the high quality cement, monitoring and improving the cement grinding operation methods.
(i) On-the Job Training for plant engineers and operators.

3) Mechanical Engineer

(1)Pre operation stage

(a) Managing the plant commissioning work and performance test as well as collecting all of the testing data for the future maintenance works.
(b) Check punch work for mechanical erection works
(c) Support for no load test and load test
(d) Check spare part for the critical and shortage items before commercial operation (kiln parts, tube mill parts, big reducer & bearing, etc)
(e) Check the maintenance organization chart for normal operation

(2) Operation stage

(a) Managing the preventive maintenance plan, as monthly, quarterly andyearly plan.
(b) Applying the maintenance procedure
(c) Analyzing the incident stoppage for equipment and make a predictive maintenance plan.

(d) To execute the optimum maintenance works, control the inventory for major spare parts and collecting the technical data.

(e) To improve the reliability factor for the equipment, monitoring the equipment maintenance history and execute the preventive maintenance.

(f) Make an improvement and/or renovation plan after analyzing the equipment's problems.

(g) Make a proper operation plan to reduce the power consumption.

(h) On-the-Job training for plant engineers and operators.

4) Electrical Engineer

(1) Pre operation stage

(a) Managing the plant commissioning work and performance test as well as collecting all of the testing data for the future maintenance works.

(b) Check punch work for electrical erection works.

(c) Support for no load test and load test

(d) Support for preparation of performance test procedure and performance test for power consumption

(e)Check spare part for the critical and shortage items before commercial operation (parts for auto control system, sensors & detectors, big motor, instruments, panels, etc)

(f) Check the maintenance organization chart for normal operation

(2) Operation stage

(a) Managing the preventive maintenance plan, as monthly, quarterly and yearly plan.

(b) Applying the maintenance safety activity

(c) Applying the maintenance procedure

(d) To improve the reliability factor for the equipment, monitoring the equipment maintenance history and execute the preventive maintenance.

(e) To execute the optimum maintenance works, control the inventory for major spare parts and collecting the technical data.

(f) Analyzing the incident stoppage for equipment and make a predictive maintenance plan.

(g) Make an improvement and/or renovation plan after analyzing the equipment's problems.

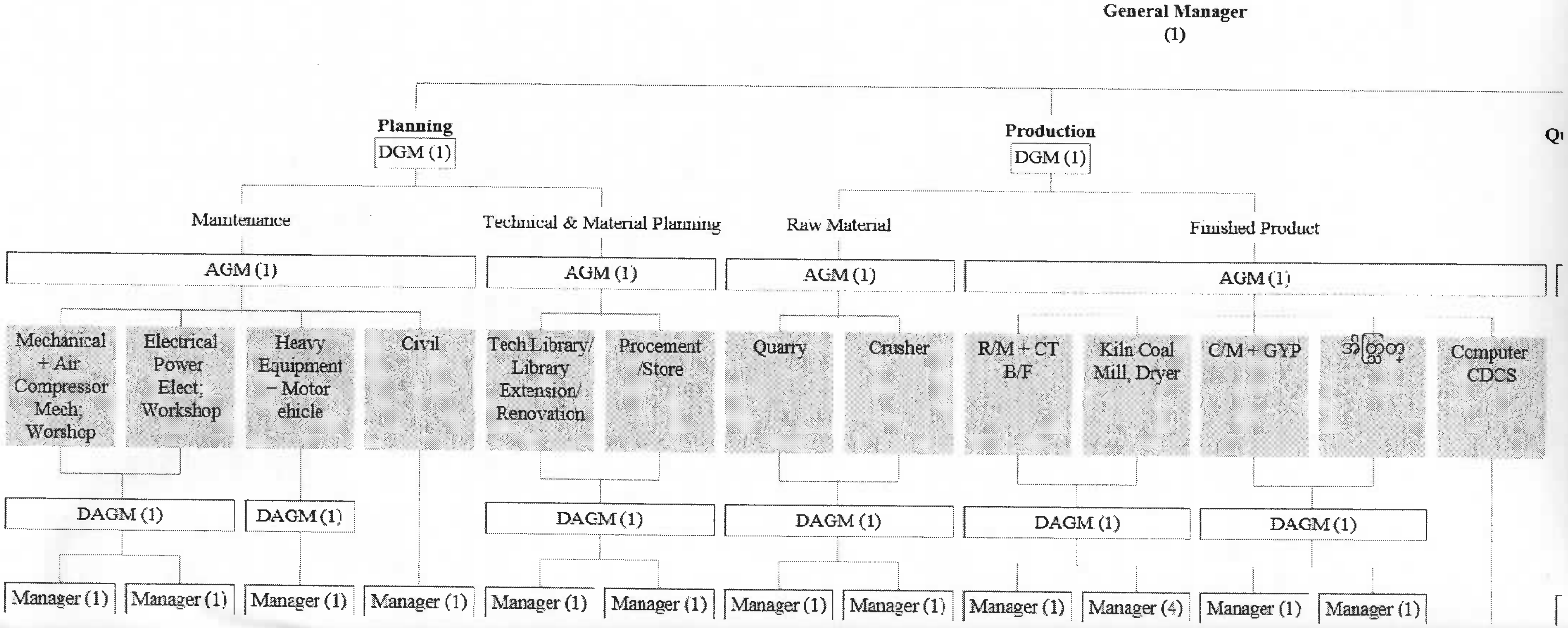
(h) Introducing and applying the up-to-date automatic system to improve the stable operation after checking the automatic interface, interlocking, setting and control for facilities.

(i) On-the Job Training for plant engineers and operators.

Appendix B. Deployment Plan (*Negotiation in Progress)

	Name	Position	Deployment Schedule	Duration (M
1. Project Engineer (Chief Engineer)	Yoon Ho-Hyun	General Manager (GM)	NOV. 2015 ~JUN. 2018	32
2. Production Engineer	Cho Jong-Hyun	DGM of Production Division	APR. 2016 ~JUN. 2018	27
3. Mechanical Engineer	Kang Yun-Sig	DGM of Planning Division	NOV. 2015 ~JUN. 2018	32
4. Electrical Engineer	Lee Sun-Ho	AGM of Maintenance Part	APR. 2015 ~JUN. 2018	27

* Deployment schedule of 'Production Engineer' and 'Electrical Engineer' could be revised according to the actual construction schedule including commissioni



Appendix C. Detailed Contract Price

- Pre-Operation Stage

	Duration (Month)	Direct Labor Cost	No. of Engineer	① Direct Labor Cost	② Direct Cost		③ General Direct Cost	Technical License fee	Indirect Cost	Total
					Business Expenses	Per diem allowance				
1. Project Engineer (Leader)	8	12,000	1	96,000	9,600	9,600	96,000	38,400	17,280	
2. Production Engineer	3	9,000	1	27,000	2,700	2,700	27,000	10,800	4,860	
3. Mechanical Engineer	8	9,000	1	72,000	7,200	7,200	72,000	28,800	12,960	
4. Electrical Engineer	3	9,000	1	27,000	2,700	2,700	27,000	10,800	4,860	
Total			**4**	**222,000**	**22,200**	**22,200**	**222,000**	**88,800**	**39,960**	**617,160**

- Operation Stage (1 Year Cost)

	Duration (Month)	Direct Labor Cost	No. of Engineer	① Direct Labor Cost	② Direct Cost		③ General Direct Cost	Technical License fee	Indirect Cost	Total
					Business Expenses	Per diem allowance				
1. Project Engineer (Leader)	12	12,000	1	144,000	14,400	14,400	144,000	57,600	25,920	
2. Production Engineer	12	9,000	1	108,000	10,800	10,800	108,000	43,200	19,440	
3. Mechanical Engineer	12	9,000	1	108,000	10,800	10,800	108,000	43,200	19,440	
4. Electrical Engineer	12	9,000	1	108,000	10,800	10,800	108,000	43,200	19,440	
Total			**4**	**468,000**	**46,800**	**46,800**	**468,000**	**187,200**	**84,240**	**1,301,040**

Unit: US$

Job Description	Class	No. of Engineer	Salary/ Month	Year 1		Year 2		2 Years Amount
				No. of Engineer	Total Amount	No. of Engineer	Total Amount	
1. Project Engineer (Leader)	CE	1	28,356	1	340,272	1	340,272	680,544
2. Production Engineer	E1	1	21,267	1	255,204	1	255,204	510,408
3. Mechanical Engineer	E1	1	21,267	1	255,204	1	255,204	510,408
4. Electrical Engineer	E1	1	21,267	1	255,204	1	255,204	510,408
Sub-Total				4	1,105,884	4	1,105,884	2,211,768
5. Expenses, Etc.,					195,156		195,158	390,312
Total		**4**		**4**	**1,301,400**	**4**	**1,301,400**	**2,602,080**

Appendix D. Current Vitae _ Yoon Ho-Hyun

Personal Details

- **Name:** Yoon Ho-Hyun
- **Date of birth:** 28 June 1953
- **Nationality:** Korean
- **Home address:** 1021-702 Samsung Apt., 192, Yanghyun-roBundang-gu, Sungnam-si, Gyeonggi-do, 463-901, KOREA
- **Telephone:** 82-31-705-1512 (Home), 82-10-5340-3724 (Mobile)

Education

- **Mar.2004~Aug.2004:** AMP (Advanced Management Program) Course at Seoul University, Korea
- **Jul.1992~Dec.1992:** MBA at Long Island University in USA
- **Mar.1971~Feb.1979:** Bachelor in Ceramic Engineering, Yonsei University, Seoul, Korea

Business Experience

- **May.2014~Present:** DaeHae Engineering &Equipments Corp. in Seoul
  Technical Advisor, Tendering and/or Proposal,
  - POSCO Nickel Flash Drying &Calcining Plant
  - Myanmar Cement Project

Jun.2013~Apr.2014: Halla / Cement Project Business Division
Technical Advisor, Tendering and/or Proposal,
- Malaysia CMS Kuching Plant, Cement Grinding Plant(150MTPH, Tube type)
- Indonesia Yogyakarta Cement Plant, Cement complete Plant(5,000MTPD) including the Coal Power Plant (34MW)
- Myanmar Cement Complete Plant

- **Jan. 2009~May.2013:** Halla P&C
  Managing Director, Tendering and/or Proposal,
  - Malaysia NSCI Bahau #2 Cement Plant (5,000MTPD)
  - Malaysia NSCI Perlis Plant, Cement Grinding Plant (80MTPH)
  - Malaysia CMS Kuching #2 Clinker Plant (5,000MTPD)
  - Indonesia BosowaMaros #2 Clinker Plant (10,000MTPD)
  - Indonesia BosowaBanyuwangi Plant, Cement Grinding Plant(250MTPH)
  - Paraguay Yguazu Cement Plant (1,000MTPD)
  - Angola Lobito Cement Plant (5,000MTPD)

- **Jun.2005~Dec.2008:** Hanme Corporation
  Managing Director
  - Operation of the limestone quarry and supply limestone(6 million ton per year) to Lafarge Halla Cement Corp., with 150 engineers and workers

- **Jan. 2000~Jun.2005:** Lafarge Halla Cement Corp.,
  Plant Manager and Chief Executive Technician
  - Operation for the following plants.
    - √ Okke Main Plant (4 kiln lines, 6.7million ton clinker/year)
    - √ Okke Harbor Plant (5 Cement mill lines, 6.2 million ton cement/year)
    - √ Singi Clinker Plant (1 kiln line, 1.6million ton clinker/year)
    - √ Kwangyang Cement Plant (1 Vertical mill, 0.6 million ton cement/year)

- **Nov. 1998~Dec.1999:** Halla Cement
  Vice Plant Manager and Technical Manager
  - Operation for the following plants.
    - √ Okke Main Plant (4 kiln lines, 6.7million ton clinker/year)

√ Okke Harbor Plant (5 Cement mill lines, 6.2 million ton cement/year)

√ Kwangyang Cement Plant (1 Vertical mill, 0.6 million ton cement/year)

·Jan.1995~Oct.1998: Halla Engineering & Heavy Industries Ltd
Technical Director
- SPCC Bisha Cement Project in Saudi Arabia (3,800MTPD)

Project Director and Commissioning Leader
- Construction NSCI Cement Project in Malaysia (3,600MTPD)

·Mar.1979~Dec.1994: Halla Cement
Project manager and Process Engineering
- Construction Kwangyang Cement Plant (1 Vertical mill,50MPTH)
- Construction Okke Main Plant (#2 & 3 kiln lines,5,500MTPD-each)
- Construction Okke Harbor Plant (4 Cement Mill lines, 175MTPH-each) with 3 Berths (50,000DWT, 20,000DWT, 10,000DWT)
- Construction Okke Main Plant (#1 kiln line- 3,600MTPD and2 Cement Mill lines-100MTPH-each)

AppendixD. Current Vitae _ Cho Jong-Hyun

Personal Details	· **Name:** Cho Jong-Hyun · **Date of birth:** 27 October 1953 · **Nationality:** Korean · **Home address:** 494-11 Sinsa-dong Gwanak-gu Seoul, 151-871, KOREA · **Telephone:** 82-2-851-0246 (Home), 82-10-3220-0246 (Mobile)
Education	· **Sep.1981~Feb.1984:** Master in Industrial Engineering, Chosun University, Gwangju, Korea · **Mar.1979~Feb.1981:** Bachelor in Mechanical Engineering, Chosun University, Gwangju, Korea
Business Experience	· **Apr.2014~Present:** DaeHae Engineering &Equipments Corp. in Seoul Senior Director - POSCO Nickel Flash Drying &Calcining Plant · **Mar.2013~Mar.2014:** PT Feni Halmahera Timur in Indonesia Mechanical Consultant - Rotary Dryer & Kiln Area of Ferro Nickel Plant · **Dec.2012~Mar.2013:** DaeHae Engineering &Equipments Corp. in Seoul Senior Director - Needle Coke Plant at POSCO · **Apr.2012~Nov.2012:** Dong Yang Construction Co., Ltd. in Pohang Senior Director - Steel Raw Material Handling Plant at Karakatau POSCO steel works in Indonesia · **Jul 2011~Sep.2011:** Patrasystem Co., Ltd. in Seoul Senior Director - Coal Unloading & Transportation Plant at Nakpo coal terminal in Yosu · **Dec.2009~Apr.2011:** DKT Co., Ltd. in Seoul Senior Director - KhukhTsav 0.5 million t/year EPC Project Cement Plant Engineering, Procurement & Construction in Mongolia · **Nov.2007~Oct.2009:** Hankook Cement Co., Ltd. in Pohang Senior Director - 3 million t/year Slag Cement Grinding Factory Production Management · **Oct.2002~Sep.2007:** Daehan Cement Co., Ltd. In Kwangyang Director - Construction & Factory Manager for 1.5 million t/year Slag Grinding Plant Construction & Operation in Gunsan and 1.5 million t/year Cement Project Construction Plan in Yantai, China · **May 2000~Aug 2002:** TaehwaEllema Co., Ltd. In Sihwa Director - Detail Designer including design, engineering & manufacturing aspects for Drum Brake, Cable Reel, Magnet Separator, Lifting Magnet, Etc. · **May 1995~Jun 1999:** Halla Engineering & Heavy Industry in Seoul

		Senior Manager - Cement Plant for 1.2 million t/year EPC Cement Plant Engineering & Design of Negeri Sembilan in Malaysia
	· **Sep 1980~Feb 1995:**	Koryo Cement Manufacturing Co., Ltd. in Jangsung Manager - Mechanical Engineer for following √ 10 t/h Coal Mill Construction & Test Operation at Jangsung √ 2 million t/year Slag Cement Plant Construction & Test Operation at Kwangyang in 1989 and 1994 (Two plant) √ 210 m^3/h Ready Mixed Concrete Plant Construction at Naju √ Precasting Concrete Pile Plant Construction at Youngdong √ Stretched Blown Film Plant Construction at Damyang √ Ceramic Sanitary Plant Construction at Naju
Qualification	· **Aug. 1975** · **Nov. 1976** · **May. 1977** · **May. 1977** · **Oct. 1979** · **Jun. 2000**	Boiler handling technician 1st grade Dangerous matter handling technician 2nd grade General machine technician 1st grade Machine safety technician 2nd grade Construction machine technician 1st grade Technology guide qualification
Major Award	· **Feb 10, 1974** · **Apr 30, 1975**	Prize of the Ministry of Education Awarded Won Prize at Chungju District Skill Olympic Machine Drafting

		Senior Manager - Cement Plant for 1.2 million t/year EPC Cement Plant Engineering & Design of Negeri Sembilan in Malaysia
	· **Sep 1980~Feb 1995:**	Koryo Cement Manufacturing Co., Ltd. in Jangsung Manager - Mechanical Engineer for following √ 10 t/h Coal Mill Construction & Test Operation at Jangsung √ 2 million t/year Slag Cement Plant Construction & Test Operation at Kwangyang in 1989 and 1994 (Two plant) √ 210 m^3/h Ready Mixed Concrete Plant Construction at Naju √ Precasting Concrete Pile Plant Construction at Youngdong √ Stretched Blown Film Plant Construction at Damyang √ Ceramic Sanitary Plant Construction at Naju
Qualification	· **Aug. 1975** · **Nov. 1976** · **May. 1977** · **May. 1977** · **Oct. 1979** · **Jun. 2000**	Boiler handling technician 1st grade Dangerous matter handling technician 2nd grade General machine technician 1st grade Machine safety technician 2nd grade Construction machine technician 1st grade Technology guide qualification
Major Award	· **Feb 10, 1974** · **Apr 30, 1975**	Prize of the Ministry of Education Awarded Won Prize at Chungju District Skill Olympic Machine Drafting

Appendix D. Current Vitae _ Kang Yun-Sig

Personal Details	· **Name:** Kang Yun-Sig · **Date of birth:** 11 June 1960 · **Nationality:** Korean · **Home address:** 302-104 Kyungnam Honor's Ville, Seongbok-dong Suji-gu, Yongin-si, Gyeonggi-do, 448-739, KOREA · **Telephone:** 82-70-8826-6882 (Home), 82-10-5118-6882 (Mobile)
Education	· **Mar.1980~Aug.1986:** Bachelor in Ceramic Engineering, Yonsei University, Seoul, Korea
Business Experience	·**Jan. 2014~ Present:** Personnel Business. ·**Jan. 2013~Dec.2014:** Misan International Co., Ltd. Managing Director, Project Director - Myanmar JaykabarMawlamyine Cement Plant (3,000MTPD) ·**Apr. 2010~Dec.2012:** POSCO E&C Manager, Tendering and/or Proposal, - Turkey Blackstone Samsun Cement Plant (5,000MTPD) - Kenya EAPCC AtiRiver Cement Plant Modification(2,000MTPH) ·**Mar. 2008~Mar.2010:** Halla P&C Manager, Tendering and/or Proposal, - Malaysia NSCI Bahau #2 Cement Plant (5,000MTPD) - Malaysia NSCI Perlis Plant, Cement Grinding Plant (80MTPH) - Malaysia CMS Kuching #2 Clinker Plant (5,000MTPD) ·**Jun. 1996~May.2005:** Daewoo Shandong Cement Project manager and Production/Process manager, - Engineering and constructing Clinker plant (7,500MTPD) - Operating and maintaining the plant ·**Jan.1988~May 1996:** Ssangyong Cement Production and Process Manager in Donghae 560mil. MTPY Plant and Yongwol 320mil.MTPY, - Engineering 3500 MTPD process upgrade to 7000 MTPD, - Modification of #3 & 5 kiln & cooler - Constructing feeding waste material line of Yongwol plant ·**Nov.1986~Dec.1987:** POSCO ChemTec. Process Engineer in Cement Refractory Dept., - Research and Technical support in cement plant field - Constructing Sea-water magnesia rotary kiln plant
Activities	·Member of KCI (Korea Concrete Institute) Member of Korean Ceramic Society

Appendix D. Current Vitae _ Lee Sun-Ho

Personal Details	**· Name:** Lee Sun-Ho **· Date of birth:** 21 Apr 1964 **·Nationality:** Korean **·Home address:** Ssang-yong APT. 205-1301, Ga-rak 2 Dong, Song-pa gu, Seoul, KOREA **·Telephone:** 82-2-403-1957 (Home), 82-10-9769-1957 (Personal Mobile) 964-78-2305-9840(Office mobile)
Education	**·Mar.2009~Jul.2009:** Completion of a STX MBA Course **· Mar.1982~Feb.1989:** Electrical Engineering, Seoul National University of Technology, Seoul, Korea
Business Experience	**·Aug. 2010~Jan. 2013:** STX Heavy Industries Co., Ltd. General Manager - Electrical, I &C ErectionJordan, MCM Cement Project (3,500MTPD) **·Oct. 2009~Aug. 2010:** STX Heavy Industries Co., Ltd. General Manager - Electrical, I &C ErectionJordan, Qutrana cement Project (5,000MTPD) **·Jul. 2009~Oct. 2009:** STX Heavy Industries Co., Ltd. General Manager - System design for Cement plantBulgaria, Devnya Cement Project, Etc **·Mar. 2009~Jul. 2009:** STX Heavy Industries Co., Ltd. General Manager - STX MBA CourseKorea, Completion of a STX MBA Course **·Apr. 2005~May. 2006:** Lafarge-Halla Cement Corp,. TPM Leader, TPM (Total Productive Management) - Activity of management innovation, - Training for operation & safety to co-worker **·Oct. 2002~Mar. 2005:** Lafarge-Halla cement Singiplant(3,600MTPD). Maintenance Leader, Maintenance - In charge of Mechanical & Electrical Dept' **·May. 2002~Sep. 2002:** Lafarge-Halla cement Corp., Philippines Team Leader, Exchange Service Work COC Cement Plant - Activity of action plan for RCA(Root cause analysis) - Activity of safety for operation **· Jul 1998~May. 2002:** Lafarge-Halla cement Corp., Deputy General Manager, Cement plant Maintenance - Maintenance for electrical in main & harbor plant. (5500MTPD * 3 Line Kiln, 170MTPH * 5 Line Cement Mill) **·Aug. 1997~Jul. 1998:** Halla cement Corp., Malaysia Section manager, Commissioning for Cement plant - NSCI Cement project (3,600MTPD) - Commissioning for electrical of Full Plant(Quarry ~packing)

·Dec. 1996 ~ Jul. 1997: Halla cement Corp., Saudi Arabia
Section Manager, Commissioning for Cement Plant
- SPCC Cement Project (3,800MTPD)
- Commissioning for electrical of Full Plant(Quarry ~packing)

· Jun. 1993 ~ Dec. 1996: PNG-Halla Cement Corp,Papua New Guinea
Operation Manager, PNG-Halla Cement
- Commissioning for electrical of cement grinding system.
- Plant Operation (In charge of Production, Q.C, Maintenance, Material handling, Custom handling).

· Jan. 1989 ~ Jun. 1993: Halla Cement Corp,.Korea
Engineer
- Construction & commissioning for Cement grinding plant.
- Maintenance for electrical of cement grinding system (170MTPH * 3Line) & Ship loading, Unloading system in harbor plant.

APPENDIX F OPERATING AGREEMENTS

Account Payable with Contract

Contractor	Contract Name	Contract Amount	March, 2015		
			Paid Amount	Posted in B/S	Account Payable in B/S(Kyats)
NHI	Supply and Delivery of Machinery, Equipment, Materials and Services For Cement Manufacturing Plant.	U$25,695,752	U$11,855,276	U$11,855,276	-
RIEC	Service Agreement for the Cement Factory Construction at PyiNyaung Village, Tharsi,Township	1,116,271,675	928,355,348	975,901,318	47,545,970
	Service Agreement for Raw Material Electrical Room, Limestone Retaining Wall, 33KV sub station and other construction works	373,496,928	310,298,924	325,631,601	15,332,677
	Service Agreement for Additional works of Kiln steel Structure, Cement Mill Concerting, Coal Grinding system and other works	1,016,042,211	109,330,719	114,902,449	5,571,730
	Service Agreement for the Silos Construction at PyiNyaung Village, Tharsi Township	564,000,000	415,000,856	415,000,856	-
	Adjustment: Difference amount between Operating agreement and Financial Statement				△1,519,801
Mindhama	Regarding Additional RC And Steel Structure Work	1,679,610,000	-	-	-
AMC	Regarding Installation Of Slip Forming And Steel Structure Work For Concrete Silo	1,500,000,000	582,618,200	1,500,000,000	917,381,800
	Regarding Material Supply And Fabrication Of Kiln Inlet Steel Structure	1,100,000,000	300,000,000	1,100,000,000	800,000,000
	Regarding Material Supply, Fabrication & Erection of Steel Structure Building & Conveyor	1,000,000,000	300,000,000	1,000,000,000	700,000,000
	Regarding Material Supply, Fabrication & Erection of Steel Structure Building & Roof Structure	1,317,381,800	1,317,381,800	1,317,381,800	-
	Regarding Supply, Fabrication & Installation of Chumney Roof Structure	72,433,600	72,433,600	72,433,600	-

APPENDIX FOPERATING AGREEMENTS

	Regarding Combined Stroage Shed Ball Joint	500,000,000	-	500,000,000	500,000,000
Fast Point	Sale and Purchase of Brand New Potain Tower Cranes MC310K16 (1) (1) Unit	450,000,000	300,000,000	450,000,000	150,000,000
YCDC	Agreements between the Cooperative Companies for Establishing the 60 MVA Sub-station	U$1,260,611	U$1,260,611	U$1,260,611	-
Total Account Payable amount					3,134,312,376

Account Payable without contract

Description	Contractor	March, 2015 Amount(Kyats)
Deformed Bar Transport		5,490,000
Cement		3,600,000
AMC (Deformed Bar)		72,924,779
6x9 Stone		20,781,650
Sand		27,161,100
Chipping		2,031,600
Lime		4,800
Jungle Wood		36,529,550
Hard Wood		1,250,100
Plywood		5,019,500
Wire Nail		3,900,100
Binding Wire		1,575,451
Door & Window Accessories		3,107,987
Tile &Merble		9,898,100
Elelctrical Materials		11,046,530
Painting Materials		4,231,450
Pipe & Plumbing Access;		8,361,873
Sanitary Ware		2,687,070
Materials		99,884,097
Diesel		229,851,500
Transportation		52,780,500
Max Cement		46,430,000

APPENDIX FOPERATING AGREEMENTS

Apache Cement		55,755,000
Befine		750,000
Bamboo Materials		1,915,300
Super Power		25,674,706
Benhur		39,600
Awayat		30,930,850
Shwe Mae		516,500
ShweByaingPhyu (Diesel)		1,296,818
Tokyo Plastic		33,206,250
win winSoe(transport)		1,040,500
Shwe Myanmar		10,200,000
Electrical Materials		462,100
Crushing Plant Labour / Overhead		2,607,460
BP Charges		6,361,750
Total		819,304,571

Total Account Payable Amount : 3,953,616,947 Kyats

서울특별시 중구 무교로 15
남강빌딩 301호
[별지 제41호서식]

세화공증인합동사무소

(전화) 02-3481-4451
(팩스) 02-747-3832

Registered No. 2015 - 16631

NOTARIAL CERTIFICATE

SEHWA JOINT NOTARY'S OFFICE

15, Mugyo-ro, Jung-gu, Seoul, Korea

210mm X 297mm
보존용지(1종) 70g/㎡

Registration No.	000530
Filing No.	110111-0004632

The Seoul Civil District Court
Commercial Registration Office

Company Name : LG International Corp.	Altered on February 28, 1995 Registered on March 13, 1995
Principal Office : (Yeouido-dong) 128, Yeouido-ro, Youngdungpo-gu, Seoul, Korea	Street name address on Oct. 31, 2011 Registered on Jul. 1, 2013

Method of Public Notice : By notification in the Korea Economic Daily and the Kyunghyang Daily News, both published in Seoul, Korea	Altered on Registered on

Par Value Per Share : Five thousand won (₩5,000)	Altered on Registered on

Total Number of Shares Authorized to be Issued : Eighty million (80,000,000)	Altered on February 25,1999 Registered on March 9, 1999

Total Number of Issued Shares & Class & Number of Each Class	Total Paid-In Capital	Date of Alteration Date of Registration
Total Number of Issued Shares Common Stocks Thirty Eight Million Seven Hundred Sixty Thousand (38,760,000) shares	One Hundred Ninety Three Billion Eight Hundred Million Won (₩193,800,000,000)	Altered on November 1, 2006 Registered on November 3, 2006 Corrected on November 7, 2006

Objects

1. To engage in, conduct and carry on businesses of importing, exporting, acting as an agent therefor, and offering <Altered on August 1, 1992 Registered on ________________>

2. To conduct businesses as agents, factors or brokers for any other person(s), firm or company(ies) in any part of the world <Altered on August 1, 1992 Registered on ________________>

3. To purchase and sell goods, wares and merchandise of any kind listed below and to carry on the business of consignment and brokerage for the same <Altered on August 1, 1992 Registered on

a. Wigs, clothing and other various natural and artificial textile goods and their raw materials <Added on February 29, 1996 Registered on March 13, 1996>

b. Medical supplies, etc. (Medical supplies, cosmetics, medical apparatus and sanitary supplies) <Added on February 39, 1996 Registered on March 13, 1996>

c. Plastics, rubber articles, fats and oil products, synthetic detergents and their raw materials <Altered on August 1, 1992 Registered on ____________>

d. Various natural and artificial leather goods, fur goods and their raw materials <Altered on August 1, 1992 Registered on ____________>

e. Pulp, paper and their products, furniture and other miscellaneous goods <Altered on August 1, 1992 Registered on ____________>

f. Foodstuffs, other various agricultural and marine products, livestock and forest products <Added on February 25, 1999 Registered on March 9, 1999>

g. Iron, non-ferrous metals, other mineral products and their raw materials <Added on February 29, 1996 Registered on March 13, 1996>

h. 1.Electrical machinery and appliances, electronic machinery & appliances and communication machinery & equipment (including medical apparatus and sanitary materials) and the parts thereof <Altered on March 20, 2006 Registered on March 23, 2006>

2. Magnetic products and the parts thereof <Altered on August 1, 1992 Registered on ____________>

i. Wire and cable for electric and communication use and the parts thereof <Altered on August 1, 1992 Registered on _____________>
j. Wood, cement, other construction materials, equipment or materials for marine use, fishing tools and the parts thereof <Added on February 29, 1996 Registered on March 13, 1996>
k. Various ceramic products <Added on February 25, 1995 Registered on March 13, 1996>
l. Inorganic and organic chemical products, chemical medicine, manure, other various chemical products and raw materials thereof <Added on February 29, 1996 Registered on March 13, 1996> m. Optical science machinery, photographic machinery, film machinery and parts thereof <Added on February 29, 1996 Registered on March 13, 1996>
n. Planes, vessels and the related parts thereto n-1) Automobiles for passengers including passenger cars, construction equipments, special vehicles, trucks, special purpose vehicles and parts thereto and used goods, <Added on March 14, 2005 Registered on March 18, 2005>
4. To conduct business for manufacturing or processing of the particular goods, wares and merchandise specified in clause 3 hereinabove <Added on February 25, 1995 Registered on March 13, 1996>
o. Fishing, tackles, and their raw materials and parts <Added on February 29, 1996 Registered on March 13, 1996>
6. To conduct businesses of public entertainment service related to foodstuffs, such as managing restaurants, etc. <Altered on August 1, 1992 Registered on _____________>
r. Articles for leisure and time amusement <Added on February 29, 1996 Registered on March 13, 1996>
8. To conduct businesses of data processing service <Altered on August 1, 1992Registered on _________>
s. Security-related equipment and parts thereof <Added on March 20, 2006 Registered on March 23, 2006>
9. To conduct businesses of leasing machinery, equipment and movable property <Altered on August 1, 1992 Registered on _____________>
5. To conduct business for manufacturing, refrigerating, cold storage, and processing of foodstuffs, and their additives, to purchase and sell these items, and to carry on the business of consignment and brokerage for the particular <Added on February 29, 1996 Registered on March 13, 1996>
10. To conduct business of wood processing <Altered on August 1, 1992 Registered on _____________> 11. To purchase, sell and lease real estate <Altered on August 1, 1992 Registered on _____________>
7. To conduct businesses of acquisition, planning, preservation, utilization, disposition and brokerage of technical system and other software <Added on February 29, 1996 Registered on March 13, 1996>
12. To conduct business of stock breeding <Altered on August 1, 1992 Registered on _____________> 13. To conduct business of mine exploitation <Altered on August 1, 1992 Registered on _____________> 14. To conduct businesses of military supplies <Altered on August 1, 1992 Registered on _____________> 15. To conduct businesses of customs clearance <Altered on August 1, 1992 Registered on _____________> 17. To conduct businesses of exporting industrial equipment <Altered on August 1, 1992 Registered on _____________> 18. To conduct businesses of warehousing <Altered on August 1, 1992 Registered on _____________> 20. To conduct businesses of financing and insurance <Altered on August 1, 1992 Registered on _____________> 21. To conduct business of tourism <Altered on August 1, 1992 Registered on _____________>
16. To conduct businesses of general contracting or contract under order for erection, construction and civil engineering <Added on March 28, 1998 Registered April 9, 1998>
22. To conduct business of forest exploitation <Altered on August 1, 1992 Registered on _____________> 23. To conduct businesses of developing foreign resources <Altered on August 1, 1992 Registered on _____________>

25. To conduct businesses of value added telecommunication
<Added on February 25, 1995 Registered on March 13, 1996>

19. To conduct businesses of transportation, brokerage, and discharging
<Added on March 28, 1998 Registered April 9, 1998>

p. Gymnastic and sporting articles, and their raw materials and parts
<Altered on August 1, 1992 Registered on ____________>

q. Equipment for court or field games and their parts
<Added on February 25, 1995 Registered on March 13, 1996>

24. To conduct businesses of sporting facilities and resorts
<Altered on August 1, 1992 Registered on ____________>

26. To conduct businesses of establishing, managing and leasing of sports facilities
<Added on February 29, 1996 Registered on March 13, 1996>
27. To conduct businesses of sponsorship of sports game
<Added on February 29, 1996 Registered on March 13, 1996>
28. To conduct businesses of leasing, establishing, and managing of public performance facilities
<Added on February 29, 1996 Registered on March 13, 1996>
29. To conduct businesses of sponsorship of public performance
<Added on February 29, 1996 Registered on March 13, 1996>
30. To conduct businesses of establishing and managing the museum and art gallery, and sponsorship of relevant performance
<Added on February 29, 1996 Registered on March 13, 1996>
31. To conduct businesses of exhibition, fair and other performance
<Added on February 29, 1996 Registered on March 13, 1996>
33. To conduct businesses of manufacturing and selling the souvenirs
<Added on February 29, 1996 Registered on March 13, 1996>

32. To conduct the retail trade and the whole sale trade of goods and services
<Added on February 28, 1997 Registered on March 11, 1997>

34. To conduct businesses of parking place
<Added on February 29, 1996 Registered on March 13, 1996>
35. To conduct businesses of advertising
<Added on February 29, 1996 Registered on March 13, 1996>

36. To conduct businesses of credit card
<Added on February 28, 1997 Registered on March 11, 1997>
37. To conduct businesses of repair and maintenance of aircraft
<Added on February 28, 1997 Registered on March 11, 1997>

38. To conduct businesses of development of real estates
<Added on March 28, 1998 Registered April 9, 1998>

39. To engage in telemarketing and sales by mail order
<Added on February 25, 1999 Registered on March 9, 1999>
40. To engage in delivery service <Added on February 25, 1999 Registered on March 9, 1999>

41. To purchase and sell goods and provide services relating hereto through Internet
<Added on March 18, 2000 Registered on March 30, 2000>

42. To conduct businesses of importing and exporting of automobiles for passengers including passenger cars, construction equipment, special vehicles, trucks, special purpose vehicles and parts thereto
<Added on March 14, 2005 Registered on March 18, 2005>
43. To conduct businesses of repair and maintenance for all kinds of automobiles and construction equipments
<Added on March 14, 2005 Registered on March 18, 2005>
44. To engage in educational service (incorporation and operation of educational institution)
<Added on March 14, 2005 Registered on March 18, 2005>
t. Other goods and services not enumerated hereinabove
<Altered on March 20, 2006 Registered on March 23, 2006>
19-1. To conduct business of domestic and international air-transportation
<Added on March 20, 2006 Registered on March 23, 2006>
45. To conduct business of commercial aviation services
<Added on March 20, 2006 Registered on March 23, 2006>
46. To conduct business of sales of books

<Added on March 20, 2006 Registered on March 23, 2006>

47. To conduct business of climate change responses to the United Nations Framework Convention on Climate Change, including Clean Development Mechanism Projects, etc.

<Added on March 7, 2007 Registered on March 16, 2007>

48. To conduct business of installation and operations of the facilities for disposal of waste materials

<Added on March 7, 2007 Registered on March 16, 2007>

49. To engage in development and generation of new and renewable energy

<Altered on March 13, 2008 Registered on March 26, 2008>

50. To conduct business of production, import and sale of new and renewable energy equipments

<Added on March 13, 2008 Registered on March 26, 2008>

51. To conduct business of installation of new and renewable energy

<Added on March 13, 2008 Registered on March 26, 2008>

52. To engage in repairing and leasing service for home appliances and machinery

<Added on March 13, 2008 Registered on March 26, 2008>

53. To conduct business of production, import, export and sale of green energy, including Petroleum Substitute Fuel, etc.

<Added on March 20, 2009 Registered on March 24, 2009>

54. To conduct businesses of development and operation of foreign harbor

<Added on March 20, 2009 Registered on March 24, 2009>

55. To engage in, conduct and carry on businesses and investments incidental to conduct of any particular business set forth hereinabove

<Altered on March 20, 2009 Registered on March 24, 2009>

Directors

Outside Director Min Han	581215-*******
Elected on March 11, 2011	Registered on March 21, 2011
Reelected on March 14, 2014	Registered on March 20, 2014
Outside Director Dong Wook Kim	520719-*******
Elected on March 15, 2013	Registered on March 28, 2013
Audit Committee Member Dong Wook Kim	520719-*******
Elected on March 15, 2013	Registered on March 28, 2013
Audit Committee Member Min Han	581215-*******
Elected on March 15, 2013	Registered on March 28, 2013
Reelected on March 14, 2014	Registered on March 20, 2014
Inside Director Chi Ho Song	590221-*******
Elected on March 14, 2014	Registered on March 20, 2014
Reappointed on March 13, 2015	Registered on March 18, 2015
~~Inside Director Woon O Jung~~	~~540214-*******~~
~~Elected on March 14, 2014~~	~~Registered on March 20, 2014~~
Outside Director Woon O Jung	540214-*******
Elected on March 14, 2014	Registered on March 25, 2014
Application error on Mar. 20, 2014	
Representative Director Chi Ho Song	590221-*******
(Hangangro 3ga, Yongsan City Park)101-605, 35, Seobinggo-ro, Yongsan-gu, Seoul, Korea	
Elected on March 14, 2014	Registered on March 20, 2014
Reappointed on March 13, 2015	Registered on March 18, 2015
Audit Committee Member Woon O Jung	540214-*******
Elected on March 14, 2014	Registered on March 20, 2014
Non-Executive Director Hyun Hoi Ha	561218-*******
Elected on March 13, 2015	Registered on March 18, 2015
Inside Director Seong Heo	590926-*******
Elected on March 13, 2015	Registered on March 18, 2015

Others

1. The name and address of transfer agent for shares :
   Korea Securities Transfer Co., Ltd., located at 1-116 Yoido-dong, Youngdungpo-gu, Seoul, Korea
1. Merger : Bando Sports Ltd. located at 187-7 Dodang-dong, Chung-gu, Buchon, Kyongki-do, Korea.
1. The name and address of transfer agent for shares :
   Korea Securities Depository Co., Ltd., located at 40(Munhyun-dong, Busan Int'l Finance Center), Munhyunkumrung-ro, Nam-gu, Busan, Korea.
   Address was altered on November 26, 2014 Registered on December 17, 2014

1. Partition (January 1, 2002)
   Incorporation of LG Super Center, Corp. located at 1719-4, Seocho-Dong, Seocho-Ku, Seoul, Korea
   Registered on January 5, 2002
1. Stock incineration with the interest
   1. The Company may incinerate the stock of the Company with the interest to be divided to the Shareholders by a resolution of the Board of Directors.
   2. In order to incinerate the stock of the Company according to the above-mentioned clause, the Board of Directors shall resolve in regard to the following things.
      1) Types and total number of the stock to be incinerated
      2) Total amount for the stock to be acquired for the incineration
      3) Period required for the acquisition of the stock. The period shall be before the first meeting of Shareholders after the meeting of the Board of Directors.
   Established on March 20, 2002 Registered on March 26, 2002
1. Partition
   Incorporation of LG Fashion Corp. located at 637-1, Shinsa-dong, Kangnam-gu, Seoul, Korea
   Registered on November 3, 2006

Debenture with Preemptive Rights to New Shares ("DPN")

1. June 10, 1996 : All 15th DPN was reimbursed.
   Registered on June 14, 1996

Stock Option

[Stock Option]
<Established on March 18, 2000 Registered on March 30, 2000>

1. The fact that a Company may grant stock options in certain cases
   1. The Company may grant its officers and/or employees stock option according to the Article 189-4 of the Securities and Exchange Act by a special resolution of the Shareholders' Meeting within the limit not exceeding 10% of its total shares issued.
   <Established on March 20, 2009 Registered on March 24, 2009>
   2. Types and total number of stocks to be issued through the exercise of the stock option
   The shares to be delivered upon the exercise of the stock option shall be the registered common shares of the Company. Stock option is exercised by delivering the Authorized Person the treasury shares or paying the Authorized Person in cash or the treasury shares corresponding to the difference between price of exercise of the stock option and the market price of the shares of the Company.
   The number of the Authorized Person shall not exceed in total 10% of the total number of the officers and the employees of the Company respectively. The number of the shares that the stock option applies to shall not exceed in total 10% of the total shares issued.
   <Established on March 18, 2000 Registered on March 30, 2000>
1. Qualification of a person who may granted stock option
   3. The person to be granted the stock option (the "Authorized Person") shall be the officers and/or employees who has contributed or will contribute to establishment, management or technical innovation, etc. of the Company, except:
   1) The largest shareholder (which means the shareholder who has the most shares of the Company under

Section 542-8.2.5 of Commercial Act) and specially connected person of him/her(which means the person specially connected to the largest shareholder under Section 542-8.2.5 of Commercial Act), other than the person who specially connect with the largest shareholder by becoming an officer of the Company (including the part-time officers of any affiliates of the Company)

2) The major shareholders (which means the major shareholders under Section 542-8.2.6 of Commercial Act) and specially connected person of them, more than the person who specially connect with the major shareholder by becoming an officer of the Company (including the part-time officers of any affiliates of the Company)

3) The shareholders become the major shareholder as a result of exercising his/her stock option

<Established on March 20, 2009 Registered on March 24, 2009>

4. Period of the exercise of stock option

The stock option can be exercised within two (2) years after three (3) years has passed from the date of resolution described in Paragraph 1 of this Article ("Resolution"). The Authorized Person can exercise the option on the condition that they have kept their seat for more than two (2) years from the date of the Resolution. Provided, however, that neither the retirement due to the age limit nor any other retirement due to the reason beyond of his control, within 2 years from the date of Resolution, shall not be applied hereto.

<Established on March 18, 2000 Registered on March 30, 2000>

5. The fact that a Company may cancel stock options in certain cases

(1) When the Company granting stock options falls under any of the following subparagraph, it may cancel the grant of stock options through a resolution of the Board of Directors.

Where any officer or employee who has been granted stock options resigns or retires from Office of his/her own will ;

(2) Where any officer or employee who has been granted stock options causes serious damages to the Company intentionally or by gross negligence ;

(3) Where the Company is unable to comply with the exercise of stock options due to its bankruptcy or dissolution ; and

(4) Where there occur reasons for cancellation as prescribed by the stock option contract concluded between the Company and Authorized Person.

<Established on March 18, 2000 Registered on March 30, 2000

1. Rewrite from the paper of others section subject to the Clause 3.1 of Addendum of Regulation on Commercial Registration.

<Altered on ________________ Registered on April 1, 2000>

Date of Incorporation	November 26, 1953

Date and Reason of Replacing Registration Paper:

Rewrite from old form of registration paper subject to the Clause of 2.1 of Addendum of Regulation on Commercial Registration.

Registered on January 3, 1995

No more statement hereafter.

This is a certified copy of the Company Registration.
(Provided, invalid items and items on manager and branch are omitted.)

October 29, 2015

/ Duty (₩1,000) Affixed /	National Court Administration Central Office for Registration	Computerization Operation Officer	/ Official Seal Affixed /

등기사항전부증명서(현재 유효사항)[제출용]

등기번호	000530
등록번호	110111-0004632

상 호 주식회사 엘지상사	1995.02.28 변경 1995.03.13 등기
본 점 서울특별시 영등포구 여의대로 128(여의도동)	2011.10.31 도로명주소 2013.07.01 등기

공고방법 서울시내에서 발행하는 일간 경향신문과 한국경제신문에 게재한다.	. . 변경 . . 등기

1주의 금액 금 5,000 원	. . 변경 . . 등기

발행할 주식의 총수 80,000,000 주	1999.02.25 변경 1999.03.09 등기

발행주식의 총수와 그 종류 및 각각의 수	자본금의 액	변경연월일 등기연월일
발행주식의 총수 38,760,000 주 보통주식 38,760,000 주	금 193,800,000,000 원	2006.11.01 변경 2006.11.03 등기 2006.11.07 신청 착오경정

목 적

1. 수출입업 및 동대행업 물품매도 확약서 발행업 <1992.08.01 변경 . . 등기>
2. 외국상사 대리업 <1992.08.01 변경 . . 등기>
3. 다음의 상품의 매매업, 위탁매매업과 중개업 <1992.08.01 변경 . . 등기>

가. 가발, 의류등 각종 봉제제품, 기타 각종 천연인조 섬유제품과 그 원료 <1996.02.29 추가 1996.03.13 등기>

나. 의약품등(의약품,의약부외품,화장품,의료용구,위생용품) <1996.02.29 추가 1996.03.13 등기>

다. 합성수지 제품,고무제품,유지제품,합성세제 및 이들의원료 <1992.08.01 변경 . . 등기>

라. 각종 천연인조 피혁제품 및 모피제품과 그 원료 <1992.08.01 변경 . . 등기>

마. 펄프,종이 및 이들의 제품 가구 등 기타 잡화류 <1992.08.01 변경 . . 등기>

바. 곡물, 농수산물, 축산물, 임산물, 사료 및 동 식물성 제품류 <1999.02.25 추가 1999.03.09 등기>

사. 철,비철금속류등 광물성 생산품 및 이들의 원료 <1996.02.29 추가 1996.03.13 등기>

아. 1. 전기 기계기구,전자 기계기구,통신기계기구(의료용구,위생재료를 포함한다) 및 그 부분품 <2006.03.20 변경 2006.03.23 등기>

2. 자기기록 매체 및 그 부분품 <1992.08.01 변경 . . 등기>

자. 전력용,통신용 전선과 케이블 및 이들의 부품 <1992.08.01 변경 . . 등기>

차. 목재,시멘트,기타 건축자재,수산자재,어구 및 이들의 부품

[인터넷 발급] 문서 하단의 바코드를 스캐너로 확인하거나, 인터넷등기소(http://www.iros.go.kr)의 발급확인 메뉴에서 발급확인번호를 입력하여 위·변조 여부를 확인할 수 있습니다. 발급확인번호를 통한 확인은 발행일부터 3개월까지 5회에 한하여 가능합니다.

발급확인번호 5305-AAQA-KIJG

000001009003952000105111012061O1B9DABFEBC1F819670917 1 발행일:2015/10/29

등기번호	000530

	<1996.02.29 추가 1996.03.13 등기>
카. 각종 요업제품	<1995.02.25 추가 1995.03.13 등기>
타. 유기,무기화학,공업제품,화공약품,비료 등 각종 화학약품 및 이들의 원료	<1996.02.29 추가 1996.03.13 등기>
파. 광학기계기구,사진용 기계기구 영화용 기계기구 및 그 부분품	<1996.02.29 추가 1996.03.13 등기>
하. 항공기와 그 부분품 선박과 운송기구 및 그 관련품 하-1. 승용차 및 기타 여객용 자동차,건설기계,특장차,화물 자동차,특수목적용 자동차와 그 부분품 및 중고 제품	<2005.03.14 추가 2005.03.18 등기>
4. 전항 전 품목의 제조 가공업	<1995.02.25 추가 1995.03.13 등기>
갸. 낚시장비, 그 원료 및 부품	<1996.02.29 추가 1996.03.13 등기>
6. 식품 접객업	<1992.08.01 변경 . . 등기>
랴. 레저용품 등 달리 분류되지 않는 운동 및 경기기구	<1996.02.29 추가 1996.03.13 등기>
8. 각종 통계 및 분석의 처리 용역업	<1992.08.01 변경 . . 등기>
먀. 보안관련분야 기계기구 및 부분품	<2006.03.20 추가 2006.03.23 등기>
9. 각종 기계설비 기타 동산의 임대업	<1992.08.01 변경 . . 등기>
5. 식품 및 식품 첨가물의 제조,냉동,냉장,가공,판매 및 위탁판매와 중개업	<1996.02.29 추가 1996.03.13 등기>
10. 목재 가공업	<1992.08.01 변경 . . 등기>
11. 부동산의 매매 및 임대차업	<1992.08.01 변경 . . 등기>
7. 노우하우 시스템 기술 기타 소프트웨어의 취득,기획보전,이용처분 및 이들의 중개업	<1996.02.29 추가 1996.03.13 등기>
12. 축산업	<1992.08.01 변경 . . 등기>
13. 광산 개발업	<1992.08.01 변경 . . 등기>
14. 군납업	<1992.08.01 변경 . . 등기>
15. 통관업	<1992.08.01 변경 . . 등기>
17. 산업설비 수출업	<1992.08.01 변경 . . 등기>
18. 창고업	<1992.08.01 변경 . . 등기>
20. 금융업 및 보험업	<1992.08.01 변경 . . 등기>
21. 관광업	<1992.08.01 변경 . . 등기>
16. 국내외 건설업 및 국내외 공사 수주업	<1998.03.28 추가 1998.04.09 등기>
22. 산림 개발업	<1992.08.01 변경 . . 등기>
23. 해외자원 개발업	<1992.08.01 변경 . . 등기>
25. 부가가치통신사업	<1995.02.25 추가 1995.03.13 등기>
19. 운송업,운송 주선업 및 하역업	<1998.03.28 추가 1998.04.09 등기>
냐. 운동 및 경기용구, 그 원료 및 부품	<1992.08.01 변경 . . 등기>
다. 코트 및 필드게임 장비, 그 부품	<1995.02.25 추가 1995.03.13 등기>
24. 운동설비 및 유원지 운영업	<1992.08.01 변경 . . 등기>
26. 체육시설의 설치.관리 및 임대등 운영사업	<1996.02.29 추가 1996.03.13 등기>
27. 체육경기대회 주최사업	<1996.02.29 추가 1996.03.13 등기>

등기번호	000530

28. 공연장의 설치 관리 및 임대등 운영사업 <1996.02.29 추가 1996.03.13 등기>
29. 공연행사 주최사업 <1996.02.29 추가 1996.03.13 등기>
30. 박물관, 미술관 등의 설치 관리 운영 및 행사 주최사업
<1996.02.29 추가 1996.03.13 등기>
31. 기타 박람회, 전시회 등 각종 행사용 임대업 및 행사 주최사업
<1996.02.29 추가 1996.03.13 등기>
33. 각종 기념품 제작 및 판매업 <1996.02.29 추가 1996.03.13 등기>
32. 도, 소매업 <1997.02.28 추가 1997.03.11 등기>
34. 주차장업 <1996.02.29 추가 1996.03.13 등기>
35. 광고업 <1996.02.29 추가 1996.03.13 등기>
36. 신용카드업 <1997.02.28 추가 1997.03.11 등기>
37. 항공기 정비업 <1997.02.28 추가 1997.03.11 등기>
38. 국내외 부동산 개발업 <1998.03.28 추가 1998.04.09 등기>
39. 통신 판매업 <1999.02.25 추가 1999.03.09 등기>
40. 택배업 <1999.02.25 추가 1999.03.09 등기>
41. 인터넷을 통한 상품매매 및 관련 서비스 제공사업
<2000.03.18 추가 2000.03.30 등기>
42. 승용차 및 기타 여객용 자동차,건설기계,특장차,화물자동차,
특수목적용 자동차와 그 부분품의 수출입업 <2005.03.14 추가 2005.03.18 등기>
43. 각종 자동차 및 건설기계의 종합 정비업 <2005.03.14 추가 2005.03.18 등기>
44. 교육서비스업(학원의 설립 및 운영) <2005.03.14 추가 2005.03.18 등기>
바.기타 전목에 열거되지 않은 모든 상품 및 서비스(용역)
<2006.03.20 변경 2006.03.23 등기>
19-1.국내외 항공운송업 <2006.03.20 추가 2006.03.23 등기>
45.항공기 사용사업 <2006.03.20 추가 2006.03.23 등기>
46.도서판매업 <2006.03.20 추가 2006.03.23 등기>
47.청정개발체제사업 등 기후변화협약 대응사업 <2007.03.07 추가 2007.03.16 등기>
48.폐기물 처리시설의 설치 및 운영업 <2007.03.07 추가 2007.03.16 등기>
49.신.재생 에너지 개발 및 발전사업 <2008.03.13 변경 2008.03.26 등기>
50.신.재생 에너지 설비 제조, 수입, 판매 <2008.03.13 추가 2008.03.26 등기>
51.신.재생 에너지 설치사업 <2008.03.13 추가 2008.03.26 등기>
52.가정용품 및 기계장비 수리 및 임대업 <2008.03.13 추가 2008.03.26 등기>
53.석유대체연료 등 녹색에너지제조.수출업.판매업 <2009.03.20 추가 2009.03.24 등기>
54.해외항만개발.운영업 <2009.03.20 추가 2009.03.24 등기>
55.전 각호에 부대한 일체사업 및 투자 <2009.03.20 변경 2009.03.24 등기>

임원에 관한 사항

사외이사 한민 581215-*******
2011 년 03 월 11 일 취임 2011 년 03 월 21 일 등기
2014 년 03 월 14 일 중임 2014 년 03 월 20 일 등기

사외이사 김동욱 520719-*******
2013 년 03 월 15 일 취임 2013 년 03 월 28 일 등기

감사위원 김동욱 520719-*******

등기번호	000530

2013 년 03 월 15 일 취임 2013 년 03 월 28 일 등기

감사위원 한민 581215-*******
2013 년 03 월 15 일 취임 2013 년 03 월 28 일 등기
2014 년 03 월 14 일 중임 2014 년 03 월 20 일 등기

사내이사 송치호 590221-*******
2014 년 03 월 14 일 취임 2014 년 03 월 20 일 등기
2015 년 03 월 13 일 중임 2015 년 03 월 18 일 등기

~~사내이사 정운오 540214-*******~~
~~2014 년 03 월 14 일 취임 2014 년 03 월 20 일 등기~~
사외이사 정운오 540214-*******
2014 년 03 월 14 일 경정 2014 년 03 월 25 일 등기
2014 년 03 월 20 일 신청착오

대표이사 송치호 590221-******* 서울특별시 용산구 서빙고로 35, 101동605호(한강로3가, 용산시티파크)
2014 년 03 월 14 일 취임 2014 년 03 월 20 일 등기
2015 년 03 월 13 일 중임 2015 년 03 월 18 일 등기

감사위원 정운오 540214-*******
2014 년 03 월 14 일 취임 2014 년 03 월 20 일 등기

기타비상무이사 하현회 561218-*******
2015 년 03 월 13 일 취임 2015 년 03 월 18 일 등기

사내이사 허성 590926-*******
2015 년 03 월 13 일 취임 2015 년 03 월 18 일 등기

기 타 사 항

1. 명의개서대리인의 성명, 주소와 영업소
   한국증권대체결제 주식회사
   서울 영등포구 여의도동 1-116
1. 부천시 중구 도당동 187-7 반도스포츠주식회사를 합병

1. 명의개서대리인
   한국예탁결제원
   부산광역시 남구 문현금융로40(문현동, 부산국제금융센터)
   2014 년 11 월 26 일 변경 2014 년 12 월 17 일 등기

1. 분할
   분할하여 서울 서초구 서초동 1719-4 주식회사 엘지수퍼센터를 설립(분할기준일 2002년 1월 1일).
   2002 년 01 월 05 일 등기

1. 주식의 이익소각
   1. 본 회사는 이사회의 결의로서 주주에게 배당할 이익으로 주식을 소각할 수 있다.
   2. 제1항의 규정에 의하여 주식을 소각하고자 하는 경우 이사회는 다음 각호의 사항을 결의하여야 한다.
      1) 소각할 주식의 종류와 총수
      2) 소각하기 위하여 취득할 주식가액의 총액

등기번호	000530

3) 주식을 취득하고자 하는 기간,이 경우 그 기간은 이사회 결의후 최초로 도래하는 정기주주총회일 이전이어야 한다.

2002 년 03 월 20 일 설정 2002 년 03 월 26 일 등기

1. 회사분할

일부를 분할하여 서울시 강남구 신사동637-1 주식회사 엘지패션을 설립

2006 년 11 월 03 일 등기

신 주 인 수 권 부 사 채

1. 1996.6.10. 제15회 신주인수권부사채를 전부 상환

1996년6월14일 등기

주 식 매 수 선 택 권

[주식매수선택권]

< 2000 년 03 월 18 일 설정 2000 년 03 월 30 일 등기 >

1. 일정한 경우 주식매수선택권을 부여할 수 있다는 뜻

1.회사는 임직원에게 발행주식총수의 100분의 10의 범위 내에서 상법 제542의 3호규정에 의한 주식매수선택권을 주주총회의 특별결의에 의하여 부여 할 수 있다

< 2009 년 03 월 20 일 변경 2009 년 03 월 24 일 등기 >

2. 주식매수선택권의 행사로 발행하거나 양도할 주식의 종류와 수

주식매수선택권의 행사로 교부할 주식은 기명식 보통주식으로 하며 주식매수선택권 행사시는 기발행 자기주식을 교부하거나 주식매수선택권의 행사가격과 시가와의 차액을 현금 또는 기발행 자기주식으로 교부하는 방식으로 한다

주식매수선택권의 부여 대상이 되는 임.직원의 수는 재직하는 임.직원의 100분의 10을 초과할 수 없다. 부여하는 매수선택권은 발행주식총수의 100분의 10을 초과할 수 없다

< 2000 년 03 월 18 일 설정 2000 년 03 월 30 일 등기 >

1. 주식매수선택권을 부여받을 자의 자격요건

3. 주식매수선택권을 부여받을 자는 회사의 설립과 경영,기술혁신 등에 기여하였거나 기여할 수 있는 임.직원으로 하되 다음 각호의 1에 해당하는 자는 제외 한다

(1)최대주주(상법 제542조의 8 제2항 제5호의 최대주주를 말한다. 이하 같다) 및 그 특수관계인(상법 제542조의8 제2항의 제5호 규정에 의한 특수관계인을 말한다. 이하같다) 다만, 당해 법인의 임원이 됨으로써 특수관계인에 해당하게 된 자는(그 임원이 계열회사의 비상근임원인 자를 포함한다)는 제외한다

(2)주요주주(상법 제542조의8 제2항 제6호의 규정에 의한 주요주주를 말한다. 이하같다) 및 그 특수관계인. 다만,당해 법인의 임원이 됨으로써 특수관계인에 해당하게 된 자(그 임원이 계열회사의 비상근임원인 자를 포함한다)는 제외한다

(3)주식매수선택권의 행사로 주요주주가 되는 자

< 2009 년 03 월 20 일 변경 2009 년 03 월 24 일 등기 >

4. 주식매수선택권의 행사기간

주식매수선택권은 제1항의 결의일부터 3년이 경과한 날로부터 2년내에 행사할 수 있으며 주식매수선택권을 부여받은 자는 제1항의 결의일부터 2년이상 재임

등기번호	000530

또는 재직하여야 행사할 수 있다. 다만,주식매수선택권을 부여받은 자가 제1항의 결의일부터 2년 이내에 정년으로 인한 퇴임 또는 퇴직 기타 본인의 귀책사유가 아닌 사유로 퇴임 또는 퇴직하는 경우에는 그 행사기간 동안 주식매수선택권을 행사할 수 있다

< 2000 년 03 월 18 일 설정 2000 년 03 월 30 일 등기 >

5. 일정한 경우 이사회 결의로 주식매수선택권의 부여를 취소할 수 있다는 뜻
다음 각호의 해당하는 경우에는 이사회의 결의로 주식매수선택권의 부여를 취소할 수 있다

(1)당해 임.직원이 주식매수선택권을 부여받은 후 임의로 퇴임하거나 퇴직한 경우

(2)당해 임.직원이 고의 또는 과실로 회사에 중대한 손해를 초래하게 된 경우

(3)당해 법인의 파산 또는 해산 등으로 주식매수선택권 행사에 응할수 없는 경우

(4)기타 주식매수선택권 부여계약에서 정한 취소사유가 발생한 경우

< 2000 년 03 월 18 일 설정 2000 년 03 월 30 일 등기 >

1. 상업등기처리규칙 부칙 제3조 제1항의 규정에 의하여
기타사항란의 용지로부터 이기

< 년 월 일 변경 2000 년 04 월 01 일 등기 >

회사성립연월일

1953 년 11 월 26 일

등기기록의 개설 사유 및 연월일

상업등기처리규칙 부칙 제2조 제1항의 규정에 의하여 구등기용지로 부터이기

1995 년 01 월 03 일 등기

수수료 1,000원 영수함

—— 이 하 여 백 ——

관할등기소 : 서울중앙지방법원 등기국 / 발행등기소 : 법원행정처 등기정보중앙관리소

이 증명서는 등기기록의 내용과 틀림없음을 증명합니다. [다만, 신청이 없는 지점, 지배인에 관한 사항과 현재 효력이 없는 등기사항의 기재를 생략하였습니다]

서기 2015년 10월 29일

법원행정처 등기정보중앙관리소 전산운영책임관

* 실선으로 그어진 부분은 말소(변경,경정)된 등기사항입니다. * 등기사항증명서는 컬러로 출력 가능함.

[인터넷 발급] 문서 하단의 바코드를 스캐너로 확인하거나, 인터넷등기소(http://www.iros.go.kr)의 발급확인 메뉴에서 발급확인번호를 입력하여 위・변조 여부를 확인할 수 있습니다. 발급확인번호를 통한 확인은 발행일부터 3개월까지 5회에 한하여 가능합니다.

발급확인번호 5305-AAQA-KIJG

000001009003952000105111012061 01B9DABFEBC1F819670917 1 발행일:2015/10/29

서울특별시 중구 무교로 15
남강빌딩 301호
[별지 제45호서식]

세화공증인합동사무소

(전화) 02-3481-4451
(팩스) 02-747-3832

위 번역문은 원문과 상위없음을 서약 합니다.

2015년 11월 11일

서약인 (인)

I swear that the attached translation is true to the original.

Nov. 11, 2015

Signature

등부 2015 년 제 16631호

Registered No. 2015-16631

인 증

Notarial Certificate

위 김정옥------------------은 본 공증인의 면전에서 위 번역문이 원문과 상위없음을 확인하고 서명날인 하였다.

KIM, JEONG OK--------- personally appeared before me, confirmed that the attached translation is true to the original and subscribed his(her) name.

2015년 11월 11일
이 사무소에서 위 인증한다.

This is hereby attested on this 11th day of Nov. 2015 at this office.

공증사무소 명칭
세화공증인합동사무소

소 속 서울중앙지방검찰청

소재지표시
서울특별시 중구 무교로 15
남강빌딩 301호

Name of the office
SEHWA JOINT NOTARY'S OFFICE

Belong to Seoul Central District Prosecutor's Office

Address of the office
15, Mugyo-ro, Jung-gu, Seoul, Korea

공증인
김 봉 환

Signature of the Notary Public
KIM BONG HWAN

본 사무소는 인가번호 제9416호에 의거하여 2012년 09월 13일 법무부 장관으로부터 공증인 업무를 행할 것을 인가 받았다.

This office has been authorized by the Minister of Justice, the Republic of Korea, to act as Notary Public Since 13, Sep. 2012 Under Law No.9416.

210mm X 297mm
보존용지(1종) 70g/㎡

No. 0473723

발급확인
Verified by

잔 액 증 명 서

Certificate of Deposit / Money Trust Balance

아래 금액은 2015 년 10 월 31 일 현재 귀하 명의의 잔액임을 증명합니다.
We hereby certify that the balance in our bank as of OCT.31.2015 stands as follows.

예금주명/위탁자명 Depositer/Truster	LG INTERNATIONAL CORPORATION.	고객번호 Customer NO.	116-81-18686

예금/신탁 과목 Title of Account	계좌번호 Account NO.	예금잔액 /신탁원본 원가이익 Balance/Trust Benefit	미결제타점권 Uncollected Amount /Payment Restrictions	원본수익자/이익자 Beneficiary of Principal/ Beneficiary of Interest	비 고
Checking Deposit	422-01-001229	17,052,132			
Corporate Free Savings Deposit	422-04-101409	0			
Corporate Free Savings Deposit	1005-702-797251	10,720,675			
Ordinary Deposit	422-05-008706	5,801,537			
Ordinary Deposit	422-05-080997	0			
Ordinary Deposit	422-05-001503	0			
Ordinary Deposit	422-05-012895	15,728,743			
Ordinary Deposit	982-000395-01-002	0			
Ordinary Deposit	1006-801-342346	144,542,668			
Ordinary Deposit	422-05-012932	0			
Ordinary Deposit	422-05-028710	8,984,550			
		TO BE CONTINUED.			

일 금 (Total) ₩ 137,299,316,285 (USD 120,195,497.05) (UNIT : WON)
KOREAN WON ONE HUNDRED THIRTY SEVEN BILLION TWO HUNDRED NINETY NINE MILLION THREE HUNDRED SIXTEEN THOUSAND TWO HUNDRED EIGHTY FIVE ONLY

(단, 미결제타점권 을 포함) Conversion rate : 1,142.30

※ 미결제타점권은 입금내역 중 가계수표, 당좌수표, 약속어음, 환어음 등을 의미합니다.
The Balance is including checks, notes, drafts/trust benefit.

※ 미결제타점권의 금액은 예금부족, 위변조, 무거래, 사고신고 등의 사유로 부도처리시 잔액에서 차감됨을 유의하시기 바랍니다.
The Balance is including creation of pledge, restricted payment by law, and other restricted payments.

발 급 일 (Date) : NOV.02.2015

지 점 명 (Divi. Branch) : TWIN TOWER BANKING CE.

발 급 자 (Issuer) :

전 화 (Tel) : 02-784-3421

서 명 (Authorized Signature)

우리은행
WOORI BANK

WOORI BANK
Twin Tower Banking Center
Authorized Signature

- 발급확인은 우리은행 홈페이지(www.wooribank.com) "빠른서비스"와 QR코드(좌측상단)에서 가능합니다.
You may check the issue of a statement in our website (www.wooribank.com) by clicking "Speed Service", or with "QR code" (top left of this page)
- 발급확인번호 / Confirmation Number : 2015-3061-0003-2301-237

No. 0473724

발급확인
Verified by

잔 액 증 명 서
Certificate of Deposit / Money Trust Balance

아래 금액은 2015 년 10 월 31 일 현재 귀하 명의의 잔액임을 증명합니다.
We hereby certify that the balance in our bank as of OCT.31.2015 stands as follows.

예금주명/위탁자명 Depositer/Truster	LG INTERNATIONAL CORPORATION.	고객번호 Customer NO.	116-81-18686

예금/신탁 과목 Title of Account	계좌번호 Account NO.	예금잔액 /신탁원본 원가이익 Balance/Trust Benefit	미결제타점권 Uncollected Amount /Payment Restrictions	원본수익자/이익자 Beneficiary of Principal/ Beneficiary of Interest	비 고
Time Deposit *	1020-018-362337	10,000,000,000			
Time Deposit	1020-018-829741	10,000,000,000			
Time Deposit	1020-218-828892	10,000,000,000			
Time Deposit	1020-318-304857	10,000,000,000			
Time Deposit	1020-318-367819	10,000,000,000			
Foreign Currency Time Deposit	1080-500-184572	0 (USD0.00)			
Foreign Currency Ordinary Deposit	1081-800-654331	5,572,079,406 (USD4,877,947.48)			
Foreign Currency Ordinary Deposit	1081-900-571970	0 (AED0.00)			
Foreign Currency Ordinary Deposit	1081-900-571970	0 (AUD0.00)			
Foreign Currency Ordinary Deposit	1081-900-571970	0 (CHF0.00)			
Foreign Currency Ordinary Deposit	1081-900-571970	0 (EUR0.00)			

TO BE CONTINUED.

일 금 (Total) :

(단, 미결제타점권 을 포함) Conversion rate :

※ 미결제타점권은 입금내역 중 가계수표, 당좌수표, 약속어음, 환어음 등을 의미합니다.
The Balance is including checks, notes, drafts/trust benefit.
※ 미결제타점권의 금액은 예금부족, 위변조, 무거래, 사고신고 등의 사유로 부도처리시 잔액에서 차감됨을 유의하시기 바랍니다.
The Balance is including creation of pledge, restricted payment by law, and other restricted payments.

발 급 일 (Date) : NOV.02.2015
지 점 명 (Divi. Branch) : TWIN TOWER BANKING CE
발 급 자 (Issuer) :
전 화 (Tel) : 02-784-3421
서 명 (Authorized Signature)

우리은행
WOORI BANK

WOORI BANK
Twin Tower Banking Center
Koo Mu ...
Authorized Signature

- 발급확인은 우리은행 홈페이지(www.wooribank.com) "빠른서비스"와 QR코드(좌측상단)에서 가능합니다.
You may check the issue of a statement in our website (www.wooribank.com) by clicking "Speed Service", or with "QR code" (top left of this page)
- 발급확인번호 / Confirmation Number : 2015-3061-0003-2301-237

No. 0473725

발급확인
Verified by

잔 액 증 명 서
Certificate of Deposit / Money Trust Balance

아래 금액은 2015 년 10 월 31 일 현재 귀하 명의의 잔액임을 증명합니다.
We hereby certify that the balance in our bank as of OCT.31.2015 stands as follows.

예금주명/위탁자명 Depositer/Truster	LG INTERNATIONAL CORPORATION.	고객번호 Customer NO.	116-81-18686		
예금/신탁 과목 Title of Account	**계좌번호 Account NO.**	**예금잔액 /신탁원본 원가이익 Balance/Trust Benefit**	**미결제타점권 Uncollected Amount /Payment Restrictions**	**원본수익자/이익자 Beneficiary of Principal/ Beneficiary of Interest**	**비 고**
Foreign Currency Ordinary Deposit	1081-900-571970 (GBP0.00)	0			
Foreign Currency Ordinary Deposit	1081-900-571970 (JPY0.00)	0			
Foreign Currency Ordinary Deposit	1081-900-571970 (SGD0.00)	0			
Foreign Currency Ordinary Deposit	1081-900-571970 (USD0.00)	0			
Current Deposit in Foreign Currenc	811-001011-42-012 (USD0.00)	0			
Specific Money Trust	1120-100-154281	77,400,000,000			
Retirement Pension Trust(DB)	1121-800-038354	3,477,332,715 647,073,859		PENSION HOLDER	

일 금 (Total) :

(단, 미결제타점권 을 포함) Conversion rate :

※ 미결제타점권은 입금내역 중 가계수표, 당좌수표, 약속어음, 환어음 등을 의미합니다.
The Balance is including checks, notes, drafts/trust benefit.

※ 미결제타점권의 금액은 예금부족, 위변조, 무거래, 사고신고 등의 사유로 부도처리시 잔액에서 차감됨을 유의하시기 바랍니다.
The Balance is including creation of pledge, restricted payment by law, and other restricted payments.

발 급 일 (Date) : NOV.02.2015

지 점 명 (Divi. Branch) : TWIN TOWER BANKING CE.

발 급 자 (Issuer) :

전 화 (Tel) : 02-784-3421

서 명 (Authorized Signature)

우리은행
WOORI BANK

WOORI BANK
Twin Tower Banking Center
Authorized Signature

- 발급확인은 우리은행 홈페이지(www.wooribank.com) "빠른서비스"와 QR코드(좌측상단)에서 가능합니다.
You may check the issue of a statement in our website (www.wooribank.com) by clicking "Speed Service", or with "QR code" (top left of this page)
- 발급확인번호 / Confirmation Number : 2015-3061-0003-2301-237

MYANMA INVESTMENT AND COMMERCIAL BANK

Dated, 12.11.2015

No. ________

To,

Blue Diamond Cement Co, Ltd.

____

____

F-136

Dear Sir,

We hereby certify that the balance standing at the credit of the account of FDB.10.0325 with the Myanma Investment and Commercial Bank, Yangon at the close of business on the 5.11.2015 was US$ 6266.75 (US Dollars Six thousand two hundred sixty six and cents seventy five only.).

FEC = ...

USD = 6266.75

Total = 6266.75

Yours faithfully,

Asst: Manager   Manager

12/11/15

011027

ပြည်ထောင်စုသမ္မတမြန်မာနိုင်ငံတော်အစိုးရ

အမျိုးသားစီမံကိန်းနှင့် စီးပွားရေးဖွံ့ဖြိုးတိုးတက်မှုဝန်ကြီးဌာန

ကုမ္ပဏီမှတ်ပုံတင်လက်မှတ်

အမှတ် ၄၈၁၄ / ၂၀၁၄ – ၂၀၁၅

မြန်မာနိုင်ငံ ကုမ္ပဏီများ အက်ဥပဒေအရ ဘလူး ဒိုင်းမွန်း ဘိလပ်မြေ ကုမ္ပဏီ လီမိတက် အား ပေးရန်တာဝန် ကန့်သတ်ထားသော လီမိတက် ကုမ္ပဏီအဖြစ် ၂၀၁၄ နှစ်၊ ဒီဇင်ဘာ လ၊ ၃၀ ရက်နေ့တွင် မှတ်ပုံတင်ခွင့်ပြုလိုက်သည်။

ညွှန်ကြားရေးမှူးချုပ်(ကိုယ်စား)

(နီလာမူ ၊ ဒုတိယညွှန်ကြားရေးမှူး)

ရင်းနှီးမြှုပ်နှံမှုနှင့်ကုမ္ပဏီများညွှန်ကြားမှုဦးစီးဌာန

THE GOVERNMENT OF THE REPUBLIC OF THE UNION OF MYANMAR
MINISTRY OF NATIONAL PLANNING AND ECONOMIC DEVELOPMENT

CERTIFICATE OF INCORPORATION

NO. 4814 of 2014 - 2015

I hereby certify that BLUE DIAMOND CEMENT COMPANY LIMITED is this day incorporated under the Myanmar Companies Act and that the company is Limited.

Given under my hand at Yangon this THIRTIETH day of DECEMBER, TWO THOUSAND AND FOURTEEN.

For Director General
(Nilar Mu , Deputy Director)

Directorate of Investment and Company Administration

ကုမ္ပဏီနှင့်သက်ဆိုင်သည့်အချက်အလက်များ

(က) အုပ်ချုပ်မှုဒါရိုက်တာအမည်၊ ဒေါ်ရွှေရွှေလင်း (၁၂/မရက(နိုင်)၀၄၂၅၁၁)

(ခ) ကုမ္ပဏီ ရုံးခန်းလိပ်စာ၊ အခန်း(၅၀၃)၊ ကွန်ဒို(အေ)၊ မင်းဓမ္မအိမ်ရာ၊ မရမ်းကုန်းမြို့နယ်၊ ရန်ကုန်တိုင်းဒေသကြီး။

(ဂ) ဆက်သွယ်ရန် ဖုန်းနံပါတ်၊ ၀၁-၆၅၃၃၀၈၊ ၀၁-၆၅၃၃၀၉

(ဃ) ဒါရိုက်တာများ အမည်စာရင်း-(၁) ဒေါ်ခိုင်မူမူ
၈/မကန(နိုင်)၁၁၀၉၈၉
(၂) ဦးသီဟကိုကို
၁၂/သဃက(နိုင်)၀၃၇၇၁၉

မှတ်ချက်။ (၁) ဤကုမ္ပဏီမှတ်ပုံတင်လက်မှတ်သည်မှတ်ပုံတင်ရက်စွဲ(၃၀-၁၂-၂၀၁၄)မှ (၂၉-၁၂-၂၀၁၉)ရက်နေ့အထိ(၅)နှစ်သက်တမ်းအတွက်သာ ဖြစ်သည်။ သက်တမ်း မကုန်ဆုံးမီ (၃)လအလိုတွင် သက်တမ်းတိုးရန် ရင်းနှီးမြှုပ်နှံမှုနှင့် ကုမ္ပဏီများ ညွှန်ကြားမှု ဦးစီးဌာနသို့ လျှောက်ထား ရမည်။

(၂) ကုမ္ပဏီ အနေဖြင့် သင်းဖွဲ့မှတ်တမ်းတွင်အဆိုပြု တင်ပြထားသော လုပ်ငန်းရည်ရွယ်ချက်များကိုသာ လုပ်ကိုင်ရမည်။

(၃) သင်းဖွဲ့မှတ်တမ်းပါ ရည်ရွယ်ချက်များသည် သက်ဆိုင်ရာ ပြည်ထောင်စု ၀န်ကြီးဌာန၏ တည်ဆဲဥပဒေ၊ နည်းဥပဒေ၊ လုပ်ထုံးလုပ်နည်း များနှင့်အညီ ခွင့်ပြုချက် ရရှိမှသာ ဆောင်ရွက်ခွင့် ရှိမည် ဖြစ်ပါသည်။

(၄) လုပ်ငန်းရည်ရွယ်ချက် ပြောင်းလဲ လုပ်ကိုင်လိုပါက ပြောင်းလဲ လုပ်ကိုင်လိုသည့် လုပ်ငန်း ရည်ရွယ်ချက်များအား သင်းဖွဲ့မှတ်တမ်းတွင် ပြင်ဆင် မှတ်ပုံတင်ရန်အတွက် ဒါရိုက်တာအဖွဲ့(BOD)၏ အထူး အစည်းအဝေး ဆုံးဖြတ်ချက် မှတ်တမ်းနှင့်အတူ ရင်းနှီးမြှုပ်နှံမှုနှင့်ကုမ္ပဏီများ ညွှန်ကြားမှု ဦးစီးဌာန သို့ လျှောက်ထား ရမည် ။

ညွှန်ကြားရေးမှူးချုပ် (ကိုယ်စား)
(သင်းသင်းမြတ်၊ လက်ထောက်ညွှန်ကြားရေးမှူး)

လာရောက်ထုတ်ယူသည့် ရက်စွဲ၊ 06 JAN 2015

017048

FORM XXVI

PARTICULARS OF DIRECTORS, MANAGERS AND MANAGING AGENTS AND OF ANY CHANGES THEREIN

(Myanmar Companies Act, See Section 87)

Name of Company : Blue Diamond Cement Company Limited

Presented by : U Kyaw Soe Win

	The Present Christian name or names of surnames	Nationality, National Registration Card No.	Usual Residential Address	Other Business Occupation	Changes
1.	U Kyaw Soe Win	Myanmar 12/Ma Ya Ka (Naing)125421	No.33/D, Yadanar Lane Thwe, 7-Ward, Mayangone Township, Yangon.	Merchant	Changed from Director to Managing Director w.e.f 15-9-2015
2.	Daw Khine Mu Mu	Myanmar 8/Ma Ka Na (Naing)010989	Building No.O, No.(4) Quarter, No.(8) Shwe Myint Zu Street, Kamayut Township, Yangon.	Merchant	Director
3.	U Thi Ha Ko Ko	Myanmar 12/Tha Ga Ka (Naing)037719	No.551/B, 16/1 Quarter, Thu Ma Na Street, Thingangyun Township, Yangon.	Merchant	Director
4.	Daw Shwe Shwe Lin	Myanmar 12/Ma Ya Ka (Naing)042511	No. 29, No.(9) Quarter, Satwa Street, Mayangone Township, Yangon.	Merchant	Resigned from Managing Director w.e.f 15-9-2015

NOTE : (1) A Complete list of the Directors or Managers or Managing Agents shown as existing in the last particulars.
(2) A note of the changes since the last list should be made in the column for "Changes" by placing against the new Director's name the word "in place of .... and by writing against any former Director's name the the word "dead" "resigned" or as the case may be giving the date of change against the entry.

Signature ....

Designation ....

Dated this ...15-9-2015........................

Form (26)

이 여권은 별도의 기재가 없는 한 모든 국가에서 유효함.	*This passport is valid for all countries unless otherwise endorsed.*

귀하의 안전을 위하여 해외여행 전에는 반드시 외교통상부 해외안전여행 홈페이지(http://www.0404.go.kr)를 방문하시기 바랍니다. 여행 목적지가 여행경보지역인 경우에는 해당되는 지침을 준수하시기 바랍니다

소지인의 서명
Signature of bearer

대 한 민 국 REPUBLIC OF KOREA

여 권 PASSPORT



종류/ Type: PM
발행국/ Issuing country: KOR
여권번호/ Passport No.: M74326842

성/ Surname: LEE

이름/ Given names: HOON JAE

국적/ Nationality: REPUBLIC OF KOREA

생년월일/ Date of birth: 29 JUN 1968

주민등록번호/ Personal No.: 1011620

성별/ Sex: M

발급일/ Date of issue: 11 DEC 2012

발행관청/ Authority: MINISTRY OF FOREIGN AFFAIRS AND TRADE

기간만료일/ Date of expiry: 11 DEC 2022

한글성명: 이훈재

PMKORLEE<<HOON<JAE<<<<<<<<<<<<<<<<<<<<<<<<<<<<

M743268422KOR6806293M2212119101162OV16538478

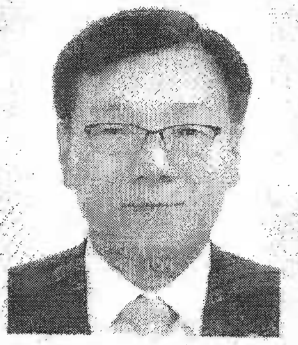
이 여권은 별도의 기재가 없는 한 모든 국가에서 유효함.	*This passport is valid for all countries unless otherwise endorsed.*

귀하의 안전을 위하여 해외여행 전에는 반드시 외교부 해외안전여행 홈페이지(http://www.0404.go.kr)를 방문하시기 바랍니다. 여행 목적지가 여행경보지역인 경우에는 해당되는 지침을 준수하시기 바랍니다.

소지인의 서명
Signature of bearer

대한민국 REPUBLIC OF KOREA

여권 PASSPORT



종류/Type: PM
발행국/Issuing country: KOR
여권번호/Passport No: M86582635
성/Surname: JEONG
이름/Given names: YONG HOON
국적/Nationality: REPUBLIC OF KOREA
생년월일/Date of birth: 30 MAY 1964
주민등록번호/Personal No: 1350815
성별/Sex: M
발급일/Date of issue: 21 MAR 2014
발행관청/Authority: MINISTRY OF FOREIGN AFFAIRS
기간만료일/Date of expiry: 21 MAR 2024
한글성명: 정용훈

PMKORJEONG<<YONG<HOON<<<<<<<<<<<<<<<<<<<<<<<<<
M865826351KOR6405308M2403214135O815V18946756

이 여권은 별도의 기재가 없는 한 모든 국가에서 유효함.	*This passport is valid for all countries unless otherwise endorsed.*

소지인의 서명
Signature of bearer

대 한 민 국 REPUBLIC OF KOREA

여 권 PASSPORT



종류/Type PM
발행국/Issuing country KOR
여권번호/Passport No. M78146575

성/Surname
SONG

이름/Given names
KWANG RYUN

국적/Nationality
REPUBLIC OF KOREA

생년월일/Date of birth
22 JAN 1973

주민등록번호/Personal No.
1029716

성별/Sex
M

발급일/Date of issue
17 AUG 2009

발행관청/Authority
MINISTRY OF FOREIGN AFFAIRS AND TRADE

기간만료일/Date of expiry
17 AUG 2019

한글성명
송광륜

PMKORSONG<<KWANG<RYUN<<<<<<<<<<<<<<<<<<<<<<<
M781465759KOR7301223M19081701029716V12985754

နိုင်ငံသားစိစစ်ရေးကတ်ပြား



အမှတ် [illegible]

ရက်စွဲ 1 8 JAN 2003

အမည် [illegible]

အဘအမည် [illegible]

မွေးသက္ကရာဇ် [illegible]

လူမျိုး/ဘာသာ [illegible]

အရပ် [illegible] သွေးအုပ်စု [illegible]

ထင်ရှားသည့်အမှတ်အသား [illegible]

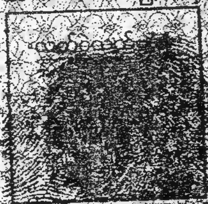
ထုတ်ပေးသူလက်မှတ်

အမည် [illegible]

ရာထူး [illegible]

အမှတ်စဉ် B 373116

သက်သေခံကတ်ပြားအမှတ် [illegible]



အလုပ်အကိုင် [illegible]

နေရပ်လိပ်စာ [illegible]

ကိုင်ဆောင်သူလက်မှတ်

၁။ ဤကတ်ပြားကို အမြဲဆောင်ထားရမည်။

၂။ ပျောက်ဆုံးပျက်စီးသည့်အခါ [illegible]

၃။ ဤကတ်ပြားကိုအသက် (၁၀) နှစ်ပြည့်လျှင် လဲလှယ်ရမည်။ [illegible]

မြန်မာနိုင်ငံ ကုမ္ပဏီများ အက်ဥပဒေ

အစုရှယ်ယာများဖြင့် ပေးရန်တာဝန် ကန့်သတ်ထားသော အများနှင့် မသက်ဆိုင်သည့်ကုမ္ပဏီ

ဟိုင်းလန်း စီးမန့် အင်တာနေရှင်နယ် ကုမ္ပဏီ လီမိတက်

၏

သင်းဖွဲ့မှတ်တမ်း

နှင့်

သင်းဖွဲ့စည်းမျဉ်းများ

****

THE MYANMAR COMPANIES ACT

PRIVATE COMPANY LIMITED BY SHARES

Memorandum Of Association

AND

Articles Of Association

OF

HIGHLAND CEMENT INTERNATIONAL CO., LTD

မြန်မာနိုင်ငံ ကုမ္ပဏီများ အက်ဥပဒေ

အစုရှယ်ယာများဖြင့် ပေးရန်တာဝန် ကန့်သတ်ထားသော အများနှင့် မသက်ဆိုင်သည့်ကုမ္ပဏီ

ဟိုင်းလန်း စီးမန့် အင်တာနေရှင်နယ် ကုမ္ပဏီ လီမိတက်

၏

သင်းဖွဲ့မှတ်တမ်း

****

၁။ ကုမ္ပဏီ၏ အမည်သည် **" ဟိုင်းလန်း စီးမန့် အင်တာနေရှင်နယ် ကုမ္ပဏီ လီမိတက်"** ဖြစ်ပါသည်။

၂။ ကုမ္ပဏီ၏ မှတ်ပုံတင် အလုပ်တိုက်သည် ပြည်ထောင်စု သမ္မတ မြန်မာနိုင်ငံတော်အတွင်းရှိ ----တွင် တည်ရှိရမည်။

၃။ ကုမ္ပဏီသည်မြန်မာနိုင်ငံကုမ္ပဏီများအက်ဥပဒေအရ LG International Corporation.("Party A) နှင့် Blue Diamond Cement Co.,Ltd ("PartyB") နှစ်ခုမှ ဖက်စပ်ကုမ္ပဏီအနေနှင့်အောက်ပါစည်းကမ်းချက်များဖြင့် ဖွဲ့စည်းထားပါသည်။

က။ ကုမ္ပဏီဝန်ထမ်းများမပါဝင်ဘဲအစုရှယ်ယာရှင်များ၏ အရေအတွက်အား(၅၀)အထိကန့်သတ်ထားသည်။

ခ။ အများပြည်သူသို့ကုမ္ပဏီ၏ အစုရှယ်ယာများ သို့မဟုတ် ဒီဘင်ချာများ သို့မဟုတ် ဒီဘင်ချာစတော့များဝယ်ယူရန် ဖိတ်ခေါ်ခြင်းအား တားမြစ်ထားသည်။

၄။ ကုမ္ပဏီသည် မြန်မာနိုင်ငံကုမ္ပဏီများ အက်ဥပဒေပါစည်းမျဉ်းစည်းကမ်းအားလုံးအား ကိုးကားတျင့်သုံးပါမည်။

၅။ ကုမ္ပဏီသည် မြန်မာနိုင်ငံရင်းနှီးမြှုပ်နှံမှုကော်မရှင်၏ ခွင့်ပြုချက်ဖြင့်နိုင်ငံခြားရင်းနှီးမြှုပ်နှံမှုဥပဒေအရ ပြည်ထောင်စု သမ္မတ မြန်မာနိုင်ငံတော်အတွင်းလုပ်ငန်းလုပ်ဆောင်မည့်ကုမ္ပဏီဖြစ်ပါသည်။

၆။ ကုမ္ပဏီသည် မြန်မာနိုင်ငံကုမ္ပဏီများအက်ဥပဒေအရ မှတ်ပုံတင်ထားသော ကုမ္ပဏီဖြစ်ပါသည်။

၇။ ကုမ္ပဏီ တည်ထောင်ရခြင်း၏ ရည်ရွယ်ချက်များမှာ တစ်ဖက်စာမျက်နှာပါအတိုင်းအပုဒ်(၁)မှ(၁၁)ထိအောက်ပါအတိုင်း ဖြစ်ပါသည်။

(၁) ဘိလပ်မြေ ထုတ်လုပ်ခြင်းနှင့် ရောင်းချခြင်းအတွက် ဘိလပ်မြေစက်ရုံတစ်ရုံ တည်ဆောက်ရန်။

(၂) ထုံးကျောက်များ တူးဖော်ထုတ်လုပ်ရန်။

(၃) ဘိလပ်မြေများနှင့် အခြားဆက်စပ်ထုတ်ကုန်ပစ္စည်းများအား ထုတ်လုပ်ရောင်းချဖြန့်ဖြူးရန်။

(၄) အထက်ဖော်ပြပါ လုပ်ငန်းများတွင် လိုအပ်သည့် စက်ကိရိယာများ ၊ အပိုပစ္စည်းများ၊ ကုန်ကြမ်းပစ္စည်းများနှင့် အခြားသော ပစ္စည်းများကို ပြည်ပမှ တင်သွင်းရန်နှင့် ထွက်ရှိလာသော ကုန်ချောများ ၊ တစ်စိတ်တစ်ဒေသကုန်ချောများကို ပြည်တွင်း ပြည်ပတွင် လက်လီလက်ကား ရောင်းချရန်နှင့် လုပ်ငန်းများနှင့်ဆက်နွယ်လုပ်ငန်းများနှင့် ကုမ္ပဏီမှ သင့်လျော်လျောက်ပတ် သည်ဟု ယူဆသော လုပ်ငန်းအမျိုးမျိုးအား ကုန်ထုတ်လုပ်မှုလုပ်ငန်း၏ ဘောင်အတွင်းမှဖြစ်ပါက လုပ်ဆောင်ရန်။

(၅) ကုန်ပစ္စည်းအမျိုးမျိုး၊ ပစ္စည်းအစိတ်အပိုင်းအမျိုးမျိုးအား ထုတ်လုပ်သူများ၊တပ်ဆင်သူများ၊ပစ္စည်းပေးသွင်းသူများ၊ ဖြန့်ချိသူများ၊ ပြင်ဆင်ရေးလုပ်ငန်းများ၊ လုပ်ကိုင်ရန်၊ ကုမ္ပဏီမှ သင့်လျော်လျောက်ပတ်သည်ဟု ယူဆသော စက်ကိရိယာများ၊ အပိုပစ္စည်းများ၊ ကုန်ကြမ်းပစ္စည်းများနှင့်စက်ပစ္စည်းများနှင့် နည်းပညာများကို ပြည်ပမှ တင်သွင်းရန်။

(၆) ကုမ္ပဏီမှ လောလောဆယ်သုံးစွဲရန်မလိုအပ်သေးသော ရံပုံငွေများအား သင့်လျော်လျောက်ပတ်သည်ဟု ယူဆပါက ရင်းနှီးမြှုပ်နှံမှုပြုလုပ်ရန်။

(၇) ကုမ္ပဏီမှ သင့်တင့်လျောက်ပတ်သည်ဟု ယူဆပါက ကုမ္ပဏီ၏ စီးပွားရေး လုပ်ငန်းတွင် အကျိုးရှိစေရန်အတွက် မည်သည့်ပုဂ္ဂိုလ်၊ ကုမ္ပဏီသို့မဆို ငွေချေးငှားပေးရန်။

(၈) ကုမ္ပဏီမှ သင့်လျော်လျောက်ပတ်သည်ဟု ယူဆပါက ကုမ္ပဏီ၏ စီးပွားရေးလုပ်ငန်းတွင် အကျိုးရှိစေရန်အတွက် မည်သည့်ပုဂ္ဂိုလ်၊ စီးပွားရေးအဖွဲ့အစည်း၊ ကုမ္ပဏီ ၊ ဘဏ် သို့မဟုတ် ငွေကြေးအဖွဲ့အစည်းထံမှမဆို ငွေချေးယူရန်။

(၉) အစိုးရအဖွဲ့ အစည်းနှင့်ဖြစ်စေ၊အခြားသော ပြည်တွင်းပြည်ပပုဂ္ဂိုလ်ကအဖွဲ့ အစည်းတရပ်ရပ်နှင့်ဖြစ်စေ ကုမ္ပဏီလုပ်ငန်းဆောင်တာများ အောင်မြင်စွာ ဆောင်ရွက်နိုင်ရန် လက်တွဲလုပ်ဆောင်ရန်နှင့် ယင်းသို့သော တတိယအဖွဲ့ အစည်းမှကမ်းလှမ်းချက်များ၊ ပေးအပ်သောအခွင့်အရေးနှင့်အခွင့်အလမ်းများ၊အလျှော့ပေးမှုများ အပေါ် ကုမ္ပဏီမှသင့်လျော်သည်ဟု ယူဆပါက ကုမ္ပဏီ၏ စီးပွားရေး လုပ်ငန်းတွင် အကျိုးရှိစေရန်အတွက် လက်ခံပြီးလက်တွဲဆောင်ရွက်ရန်။

(၁၀) ကုမ္ပဏီ၏ စီးပွားရေး လုပ်ငန်းရည်ရွယ်ချက်များအောင်မြင်စွာအကောင်အထည်ဖော်နိုင်ရေးအတွက် လိုအပ်သော အထွေထွေအရပ်ရပ်လုပ်ငန်းများအားလုံးကို ပြည်ထောင်စုသမ္မတမြန်မာနိုင်ငံတော်အတွင်း လုပ်ဆောင်ရန်။

၈။ အစုဝင်များ၏ ပေးရန်တာဝန်ကိုအစုရှယ်ယာရှင်များ၏ပိုင်ဆိုင်သည့်ရှယ်ယာတန်ဘိုးအထိကန့်သတ်ထားသည်။

၉။ ကုမ္ပဏီ၏ သတ်မှတ်မတည်ငွေရင်းသည် အမေရိကန်ဒေါ်လာ–၁၂၀,၀၀၀,၀၀၀/–(အမေရိကန်ဒေါ်လာ သန်းတစ်ရာ့နှစ်ဆယ်တိတိ)ဖြစ်၍ အမေရိကန်ဒေါ်လာ– ၁/–(အမေရိကန်ဒေါ်လာတစ်တိတိ)တန်စုရှယ်ယာပေါင်း(၁၂၀,၀၀၀,၀၀၀)ခွဲထားပါသည်။ ကုမ္ပဏီ၏ရင်းနှီးငွေကို ကုမ္ပဏီ၏ စည်းမျဉ်းများနှင့် လက်ရှိတရားဝင်တည်ဆဲ ဖြစ်နေသောတရားဥပဒေပြဋ္ဌာန်းချက်များနှင့် အညီ အထွေထွေသင်းလုံးကျွတ်အစည်းအဝေး၌ တိုးမြှင့်နိုင်ခွင့်၊ လျှော့ချနိုင်ခွင့်နှင့် ပြင်ဆင် နိုင်ခွင့်အာဏာ ရှိစေရမည်။

၁၀။ ကုမ္ပဏီ၏ကနဦးခွဲဝေထည့်ဝင်မည်မတည်ငွေရင်းသည် အောက်ပါဇယားအတိုင်းဖြစ်ပါသည်။

	Number of Shares	Total Value (USD)	Shareholding Ratio
PARTY A	40,000,000	40,000,000	51%
PARTY B	38,431,373	38,431,373	49%
Total	78,431,373	78,431,373	100%

ကုမ္ပဏီသည် ဒါရိုက်တာများအဖွဲ့လိုအပ်၍ အကြံပြုပါက အစုငွေရင်းအား အခါအားလျော်စွာ တိုးနိုင်၊လျှော့နိုင်သည်၊မတည်ငွေရင်းအားတိုးမြှင့်လိုပါကဦးစားပေး၊ဆိုင်းငံ့၊အထူးအခွင့်အရေးပေးရှယ်ယာများ၊ထုတ်ဝေခြင်းကို ပြုလုပ်နိုင်သည်။

ခြွင်းချက်။ ။ကုမ္ပဏီသည် အထက်ဖော်ပြပါ ရည်ရွယ်ချက်များကို ပြည်ထောင်စုမြန်မာနိုင်ငံတော် အတွင်း၌ဖြစ်စေ၊ အခြားမည်သည့်အရပ်ဒေသ၌ ဖြစ်စေ၊ အချိန်ကာလအလိုက် တည်မြဲနေသောတရားဥပဒေများ၊အမိန့်ကြော်ငြာစာများ၊ အမိန့်များကခွင့်ပြုထားသည့် လုပ်ငန်းများမှအပ အခြားလုပ်ငန်းများကိုလုပ်ကိုင်ဆောင်ရွက်ခြင်းမပြုပါ။ထို့အပြင် ပြည်ထောင်စု မြန်မာနိုင်ငံတော်အတွင်း၌အချိန်ကာလအားလျော်စွာ တည်မြဲနေသည့်တရားဥပဒေပြဋ္ဌာန်းချက်များ၊ အမိန့်ကြော်ငြာစာများ၊အမိန့်များနှင့်လျော်ညီသင့်တော်ခြင်း သို့မဟုတ် ခွင့်ပြုထားခြင်းရှိမှသာလျှင်လုပ်ငန်းများကို ဆောင်ရွက်မည်ဟုခြွင်းချက်ထားရှိပါသည်။

အောက်တွင် အမည်၊ နိုင်ငံသား၊ နေရပ်နှင့် အကြောင်းအရာစုံလင်စွာပါသော ဇယားတွင်လက်မှတ်ရေးထိုးသူ ကျွန်ုပ်တို့ ကိုယ်စီ ကိုယ်ငှသည်ဤသင်းဖွဲ့မှတ်တမ်းအရကုမ္ပဏီတစ်ခုဖွဲ့စည်းရန်လိုလားသည့်အလျောက်ကျွန်ုပ်တို့၏ အမည်အသီးသီးနှင့်ယှဉ်တွဲ၍ ပြထားသော အစုရှယ်ယာများကို ကုမ္ပဏီ၏ မတည်ရင်းနှီးငွေတွင် ထည့်ဝင်ရယူကြရန် သဘောတူကြပါသည်။

စဉ်	အစုထည့်ဝင်သူများ၏ အမည်၊ နေရပ်လိပ်စာနှင့်အလုပ်အကိုင်	နိုင်ငံသားနှင့် အမျိုးသား မှတ်ပုံတင်အမှတ်	ဝယ်ယူသော အစုရှယ်ယာ ဦးရေ	ထိုးမြဲလက်မှတ်
၁။	LG International Corporation (Represented By) Mr. Hoon Jae Lee 1013-dong 1005-ho, Taegang Apt., Gongneung 2-dong, Nowon-gu, Seoul, Korea. (Businessman) Mr. Jin Ho Park 104-1102(Chunggu Joonggye-dong Apt, Joongye-dong), Joonggye-ro 184, Nowon-gu, Seoul, Korea. (Businessman) Mr.Kwang Ryun Song 101-dong 301-ho, Hakdong-ro 409, Gangnam-gu, Seoul, Korea. (Businessman)	Incorporated In Korea Korean P.P. No. M74326842 Korean P.P. No. M16817324 Korean P.P. No. M78146575	၅၁%	(signature) (signature) (signature)

ရန်ကုန်မြို့။ နေ့စွဲ ၊ ၂၀၁၅ ခုနှစ်၊ လ၊ ( ) ရက် ။

အထက်ပါ လက်မှတ်ရှင်များသည် ကျွန်ုပ်၏ ရှေ့မှောက်တွင် လက်မှတ်ရေးထိုးကြပါသည်။

DAW ... IN YU
B.C ... C.P.A
... CCOUNTANT
... ULTANT

အောက်တွင် အမည်၊ နိုင်ငံသား၊ နေရပ်နှင့် အကြောင်းအရာစုံလင်စွာပါသော ဇယားတွင်လက်မှတ်ရေးထိုးသူ ကျွန်ုပ်တို့ ကိုယ်စီကိုယ်ငှသည်ဤသင်းဖွဲ့မှတ်တမ်းအရကုမ္ပဏီတစ်ခုဖွဲ့စည်းရန်လိုလားသည့်အလျောက်ကျွန်ုပ်တို့၏ အမည်အသီးသီးနှင့်ယှဉ်တွဲ၍ ပြထားသော အစုရှယ်ယာများကို ကုမ္ပဏီ၏ မတည်ရင်းနှီးငွေတွင် ထည့်ဝင်ရယူကြရန် သဘောတူကြပါသည်။

စဉ်	အစုထည့်ဝင်သူများ၏ အမည်၊ နေရပ်လိပ်စာနှင့်အလုပ်အကိုင်	နိုင်ငံသားနှင့် အမျိုးသား မှတ်ပုံတင်အမှတ်	ဝယ်ယူသော အစုရှယ်ယာ ဦးရေ	ထိုးမြဲလက်မှတ်
၂။	Blue Diamond Cement Co.,Ltd (Represented By) U Kyaw Soe Win No.33/D, Yadanar Street, 7th Quarter, Mayangone Township, Yangon, Myanmar. (Businessman)	Incorporated In Myanmar Myanmar 12/ Ma Ya Ka (Naing)125421	၉၈ %	
	Daw Khaing Mu Mu Building No.O, No.(4) Quarter, No.(8) Shwe Myint Zu Street, Kamayut Township, Yangon, Myanmar. (Businesswoman)	Myanmar 8/ Ma Ka Na (Naing)010989		

ရန်ကုန်မြို့။ နေ့စွဲ ၊ ၂၀၁၅ ခုနှစ် ၊ လ ၊ ( ) ရက် ။

အထက်ပါ လက်မှတ်ရှင်များသည် ကျွန်ုပ်၏ ရှေ့မှောက်တွင် လက်မှတ်ရေးထိုးကြပါသည်။

DAW [illegible] WIN YU
B.Co[illegible] C.P.A
CERTIFIED P[illegible] CCOUNTANT
AUDITOR [illegible] ULTANT

မြန်မာနိုင်ငံ ကုမ္ပဏီများ အက်ဥပဒေ

အစုရှယ်ယာများဖြင့် ပေးရန်တာဝန် ကန့်သတ်ထားသော အများနှင့် မသက်ဆိုင်သည့် ကုမ္ပဏီ

ဟိုင်းလန်း စီးမန့် အင်တာနေရှင်နယ် ကုမ္ပဏီ လီမိတက်

၏

သင်းဖွဲ့စည်းမျဉ်းများ

❖❖❖❖❖❖❖

ပဏာမ

ဟိုင်းလန်း စီးမန့် အင်တာနေရှင်နယ် ကုမ္ပဏီ လီမိတက်(နောင်တွင် ကုမ္ပဏီ ဟုခေါ်တွင်မည့်သူ) သည် "LG International Corporation" (နောင်တွင် Party.A ဟုခေါ်တွင်မည့်သူ) နှင့် " Blue Diamond Cement Company Limited" (နောင်တွင်Party.Bဟုခေါ်တွင်မည့်သူ) တို့အကြား-----------နေ့စွဲဖြင့်ချုပ်ဆိုထားသော ဖက်စပ်လုပ်ငန်း သဘောတူစာချုပ်အရ ဖွဲ့စည်းထားသောဖက်စပ်ကုမ္ပဏီဖြစ်ပြီးမြန်မာနိုင်ငံကုမ္ပဏီများ အက်ဥပဒေ အရပြည်ထောင်စုသမ္မတမြန်မာနိုင်ငံတော်အတွင်း ဖွဲ့စည်းထားသော ယင်းကုမ္ပဏီ လီမိတက်၏ သင်းဖွဲ့စည်းမျဉ်းများမှာ အောက်ပါအတိုင်းဖြစ်ပါသည်။ဟိုင်းလန်း စီးမန့် အင်တာနေရှင်နယ် ကုမ္ပဏီ လီမိတက်၏မှတ်ပုံတင် အလုပ်တိုက်သည် အခန်းအမှတ် ၅၀၃၊ ကွန်ဒို (အေ)၊ မင်းဓမ္မအိမ်ရာ၊ မင်းဓမ္မလမ်း၊ မရမ်းကုန်းမြို့နယ်၊ ရန်ကုန်တိုင်းဒေသကြီး၊ မြန်မာတွင် တည်ရှိရမည်။

အများနှင့် မသက်ဆိုင်သော ဖက်စပ်ကုမ္ပဏီ

၁။ ဤကုမ္ပဏီသည်မြန်မာနိုင်ငံ ကုမ္ပဏီများအက်ဥပဒေအပိုဒ်(၂)၊ အပိုဒ်ခွဲ(၁) စာပိုဒ်(၁၃)အရ ဖွဲ့စည်းထားသော အများနှင့် မသက်ဆိုင်သည့်ကုမ္ပဏီဖြစ်၍အောက်ပါသက်မှတ်ချက်များသည် အကျိုးသက်ရောက်စေရမည်။

(က) ဤကုမ္ပဏီက ခန့်အပ်ထားသော ဝန်ထမ်းများမှအပ၊ ဤကုမ္ပဏီ၏ အစုရှင်အရေအတွက်ကို (၅၀)ထိသာ ကန့်သက်ထားသည်။

(ခ) ဤကုမ္ပဏီ၏ အစုရှယ်ယာ သို့မဟုတ် ဒီဘင်ချာ သို့မဟုတ် ဒီဘင်ချာစတော့(ခ်) တခုခုအတွက်ငွေထည့်ဝင်ရန် အများပြည်သူတို့အား ကမ်းလှမ်းခြင်း မပြုလုပ်ရန် တားမြစ်ထားသည်။

(ဂ) ဖက်စပ်ကုမ္ပဏီ၏ သဘောတူညီချက်အရ အစုရှယ်ယာလွှဲပြောင်းခွင့်ကို ကန့်သတ်ထားသည်။

၂။ ဤသင်းဖွဲ့စည်းမျဉ်းနှင့် လိုက်လျောညီထွေ မဖြစ်သည့် စည်းမျဉ်းများမှအပ၊ မြန်မာနိုင်ငံကုမ္ပဏီများအက်ဥပဒေ နောက်ဆက်တွဲ ပထမဇယားပုံစံ 'က' ပါ စည်းမျဉ်းများသည် ဤကုမ္ပဏီနှင့် သက်ဆိုင်စေရမည်။ မြန်မာနိုင်ငံကုမ္ပဏီများ အက်ဥပဒေပုဒ်မ ၁၇ (၂)တွင်ဖော်ပြပါရှိသည့် မလိုက်နာမနေရ စည်းမျဉ်းများသည် ဤကုမ္ပဏီနှင့် အစဉ်သဖြင့် သက်ဆိုင်စေရမည်။

၃။ ဤသင်းဖွဲ့စည်းမျဉ်း(နောင်တွင်"Articles"ဟုခေါ်တွင်မည်)သည်ဤကုမ္ပဏီအားဖွဲ့စည်းရန်အလို့ငှာရည်ရွယ်ချက်ဖြင့် ချုပ်ဆိုထားသောဖက်စပ်လုပ်ငန်းသဘောတူစာချုပ်ပေါ်မူတည်၍ဖော်ပြထားခြင်းဖြစ်ပြီးဤကုမ္ပဏီနှင့်အစုရှယ်ယာရှင်အားလုံး နှင့်သက်ဆိုင်ပါသည်အကယ်၍သင်းဖွဲ့စည်းမျဉ်းပါဖော်ပြချက်များနှင့်ဖက်စပ်လုပ်ငန်းသဘောတူစာချုပ်ပါ အချက်အလက်များကွဲလွဲချက်ရှိပါက်ဖက်စပ်လုပ်ငန်းသဘောတူစာချုပ်ပါအချက်အလက်များအားအတည်ယူပါမည်။

မ, တည်ရင်းနှီးငွေနှင့် အစုရှယ်ယာ

၄(၁) ကုမ္ပဏီ၏သတ်မှတ် မတည်ငွေရင်းသည် အမေရိကန်ဒေါ်လာ - ၁၂၀,၀၀၀,၀၀၀/- (အမေရိကန်ဒေါ်လာ သန်းတစ်ရာ့နှစ်ဆယ် တိတိ)ဖြစ်၍ အမေရိကန်ဒေါ်လာ- ၁/- (အမေရိကန်ဒေါ်လာ တစ်ဒေါ်လာတိတိ)

တန်အစုရှယ်ယာပေါင်း (၁၂၀,၀၀၀,၀၀၀) ခွဲထားပါသည်။

ကုမ္ပဏီ၏ ရင်းနှီးငွေကိုကုမ္ပဏီ၏ စည်းမျဉ်းများနှင့်လက်ရှိတရားဝင်တည်ဆဲဖြစ်နေသော တရားဥပဒေပြဋ္ဌာန်းချက်များ နှင့် အညီအတွေ့တွေ့ သင်းလုံးကျွတ် အစည်းအဝေး၌တိုးမြှင့်နိုင်ခွင့်၊ လျှော့ချနိုင်ခွင့်နှင့် ပြင်ဆင်နိုင်ခွင့် အာဏာရှိစေရမည်။

၄(၂) ကုမ္ပဏီ၏ ကနဦးခွဲဝေထည့်ဝင်မည်မတည်ငွေရင်းသည် အောက်ပါဇယားအတိုင်းဖြစ်ပါသည်။

	Number of Shares	Total Value (USD)	Shareholding Ratio
PARTY A	40,000,000	40,000,000	51%
PARTY B	38,431,373	38,431,373	49%
Total	78,431,373	78,431,373	100%

ပါတီ(အေ)ရှယ်ယာ နှင့် ပါတီ(ဘီ)ရှယ်ယာ နှစ်ရပ်လုံးသည် ကိစ္စရပ်တိုင်းတွင် အခွင့်ရေးတူဖြစ်ပြီး၊ ကုမ္ပဏီမှ မထုတ်ဝေရသေးသော အစုရှယ်ယာများရှိခဲ့ပါက အောက်တွင်ဖော်ပြမည့်အပိုဒ်(၉)ပါ ထပ်မံကုန်ကျမည့် ကိစ္စရပ်များအတွက်သာ အသစ်ထုတ်ဝေရမည်။

(၃) စုစုပေါင်း ထုတ်ဝေပေးသွင်းပြီးသော ကုမ္ပဏီ၏ အစုရှယ်ယာတန်ဖိုးမှာ အမေရိကန်ဒေါ်လာ ၇၈,၄၃၁,၃၇၃/- (အမေရိကန် ဒေါ်လာ ခုနစ်ဆယ့်ရှစ်သန်း လေးသိန်းသုံးသောင်း တစ်ထောင့် သုံးရာ ခုနစ်ဆယ့်သုံး) USD 78,431,373/ ဖြစ်ပြီး ပါတီအသီးသီးမှ အောက်ပါအတိုင်းထည့်ဝင်ကြပါသည်။

(အေ) ပါတီ(အေ)သည် စုစုပေါင်းထည့်ဝင်ရမည့် မူရင်းအစုရှယ်ယာတန်ဖိုးစုစုပေါင်း၏ ၅၁% ဖြစ်သော အစုရှယ်ယာပေါင်း ၄၀,၀၀၀,၀၀၀အတွက် အမေရိကန်ဒေါ်လာ သန်းလေးဆယ် တိတိ (USD 40,000,000/-)အား ငွေသားဖြင့် ထည့်ဝင်မည်ဖြစ်ပါသည်။

(ဘီ) ပါတီ(ဘီ)သည် စုစုပေါင်းထည့်ဝင်ရမည့် အစုရှယ်ယာမူရင်းတန်ဖိုး၏ ၄၉% ဖြစ်သော အစုရှယ်ယာ စုစုပေါင်း ၃၈,၄၃၁,၃၇၃ အတွက် တန်ဖိုး အမေရိကန်ဒေါ်လာ သုံးဆယ့်ရှစ်သန်းလေးသိန်းသုံးသောင်း တစ်ထောင့်သုံးရာ ခုနစ်ဆယ့်သုံး (အမေရိကန်ဒေါ်လာ ၃၈,၄၃၁,၃၇၃/-)အား အောက်ပါအတိုင်း ထည့်ဝင်မည် ဖြစ်ပါသည်။

(i) အမေရိကန်ဒေါ်လာ ၃၈,၃၉၈,၇၈၄/- တန်ဖိုးရှိသော ပိုသေပိုင်ပစ္စည်း (JV စာချုပ်နောက်ဆက်တွဲ ဘီအရ) (ထည့်ဝင်သည့် ပိုသေပစ္စည်းစာရင်း)

(ii) ကုမ္ပဏီဖွဲ့စည်းသည့်အချိန်တွင် ထည့်ဝင်မည့် ငွေသား အမေရိကန်ဒေါ်လာ ၃၂,၅၈၉/-

(စီ) အခြားသောအစုရှယ်ယာရှင်၏ စာအားဖြင့် သဘောတူညီချက်မပါပဲ မည်သည့် အစုရှယ်ရာရှင်မှမဆို မိမိ၏ အစုရှယ်ယာများ အားလုံး(သို့မဟုတ်)တစ်စိတ်တစ်ဒေသအား လိမ်လည်လွှဲပြောင်းခြင်း၊ ဝန်ထုပ်ဝန်ပိုးဖြစ်စေခြင်း မပြုလုပ်ရ။

၅။ လက်ရှိအစုရှယ်ယာပိုင်ရှင်၏ အထူးအခွင့်အရေးနှင့်မလျော်ညီဇာသက်ရောက်လွှမ်းမိုးမှုများမပါရှိစေဘဲ၊မည်သည့်အစုရှယ်ရာတစုံတရာအားမဆို၊အမြတ်ဝေစုများ၊ မဲပေးပိုင်ခွင့်များ၊မတည်ငွေရင်းပြန်လည်ပေးသွင်းခြင်းများသို့မဟုတ်အခြားနည်းလမ်းများကပါ အဝင်ကုမ္ပဏီ၏ သင်းဖွဲ့မှတ်တမ်းတွင်သတ်မှတ်ဖော်ပြထားသည့်စည်းမျဉ်းစည်းကမ်းများနှင့်လျော်ညီစွာထုတ်ဝေခွင့်ရှိသည်။

၆။ အစုရှယ်ယာရှင်များမှတ်ပုံတင်စာအုပ်တွင် ပါဝင်ပြီးသည့် အစုရှယ်ရှင်တိုင်းအား ကုမ္ပဏီ၏ တံဆိပ်ရိုက်နှိပ်၍ ပိုင်ဆိုင်သောအစုရှယ်ယာအရေအတွက်၊တစုတန်ဘိုး၊စုစုပေါင်းတန်ဘိုးများပါဝင်ဖော်ပြထားသောအစုရှယ်ယာလက်မှတ်များကိုထုတ်ပေးရမည် အစုရှယ်ယာတစုသို့မဟုတ် အစုရှယ်ယာများ အားစုပေါင်းပိုင်ဆိုင်ခြင်းဖြစ်ပါက အစုရှယ်ယာလက်မှတ်တခုထက်ပိုမိုထုတ်ဝေရန်ကုမ္ပဏီတွင်တာဝန်မရှိပါ။စုပေင်းပိုင်ဆိုင်သောအစုရှယ်ယာအားလုံးပါဝင်သောအစုရှယ်ယာလက်မှတ်တစောင်ထုတ်ပေးခြင်းသည်စုပေါင်းပိုင်ဆိုင်သူအားလုံး အားကိုယ်စားပြုပါသည်။

၇။ မြန်မာကုမ္ပဏီများ အက်ဥပဒေပုဒ်မ၅၄(က)အရခွင့်ပြုထားခြင်းမှတပါးကုမ္ပဏီ၏ ရံပုံငွေတစုံတရာအား အသုံးပြု၍ငွေချေးသက်သေခံလက်မှတ်များဝယ်ယူခြင်း၊ငွေချေးသက်သေခံလက်မှတ်များဝယ်ယူခြင်း၊ငွေချေးခြင်းများပြုလုပ်ခွင့်မရှိစေရ။

၈။ ကုမ္ပဏီဖွဲ့စည်းပြီးနောက်၊အစုရှယ်ယာအသစ်များထပ်မံထုတ်ဝေခြင်း အတွက်သေချာစွာချင့်ချိန်စဉ်းစား၍ အစုရှယ်ယာရှင်များ၏ သဘောတူညီချက်ဖြင့်ထုတ်ဝေရမည်ထိုသို့ထုတ်ဝေရာတွင်လက်ရှိအစုရှယ်ယာရှင်များသို့အသစ်ထုတ်ဝေသောအစုရှယ်ရာများ အားရယူလိုခြင်းရှိမရှိဦးစားပေးဘကမ်းလှမ်းပြီး၊ထုတ်ဝေသော အစုရှယ်အသစ်အားယင်းတို့ မူလပိုင်ဆိုင်သောအစုရှယ်ယာအချိုးအတိုင်းဝယ်ယူခွင့်ရှိပါသည် အကယ်၍ အစုရှင်တဦးဦးမှမိမိ၏ အချိုးကျရယူရန် အစုရှယ်ယာသတ်မှတ်တန်ဘိုးအားပေးသွင်းရန်ပျက်ကွက်ခဲ့ပါက၊ ကျန်အစုရှင်များမှမိမိတို့၏ ပိုင်ဆိုင်မှုအချိုးအရညီနှိုင်းရယူခွင့်ရှိသည်။ထိုသို့ရယူထားသည့် အစုရှယ်ယာတန်ဘိုးများ အားဒါရိုက်တာများ အဖွဲ့မှဆုံးဖြတ်သတ်မှတ်ထားသည့် နေ့ရက်နောက်ရက်ပေါင်း(၃၀)ထက်မကျော်စေဘဲပေးသွင်းရမည်။

၉။ အထက်အပုဒ်(၇) အပြင်မူလဖက်စပ်လုပ်ငန်းသဘောတူညီချက်ပါ ကုန်ကျစရိတ်များအပြင် ဆောက်လုပ်ရေးလုပ်ငန်းများ စက်ရုံပြီးစီးမှုနှင့် စက်ရုံလည်ပတ်ရန်ထပ်မံလိုအပ်သောကုန်ကျစရိတ်များအတွက်လက်ရှိထည့်ဝင်ပြီးမတည်ငွေရင်းနှင့်မလုံလောက်၍ထပ်မံထည့်ဝင်ရန်လိုအပ်လာပါက၊အစုရှယ်ယာရှင်များမှမူလသဘောတူညီထားသောထည့်ဝင်မှုအချိုးအတိုင်း ထပ်မံထည့်ဝင်ရမည်။

အစုရှယ်ယာအပေါ်တောင်းခံငွေများ

၁၀။ ဒါရိုက်တာများသည် အစုရှင်များက ၎င်းတို့၏ အစုရှယ်ယာများအတွက် မပေးသွင်းရသေးသော ငွေများကိုအခါအားလျော်စွာ တောင်းဆိုနိုင်သည်။ အစုရှင်တိုင်းကလည်း ၎င်းတို့ထံတောင်းဆိုသည့်အကြိမ်တိုင်းအတွက် ဒါရိုက်တာများကသတ်မှတ်သည့် ပုဂ္ဂိုလ်များထံ သတ်မှတ်သည့်နေရာ နှင့် အချိန်တွင် ပေးသွင်းစေရန် တာဝန်ရှိစေ ရမည်။ အစုရှယ်ယာရှင်များအနေနှင့်လည်းဆင့်ခေါ် မှုတစ်ခု၏ နောက်ရက်ပေါင်း(၃၀)အတွင်း အရစ်ကျပေးသွင်းခြင်း၊ (အစုငွေပေးချေရန်ဆင့်ခေါ် စာရသည့်နေ့မှ(၂)ပတ်အတွင်းပေးချေရန်စီစဉ်ခြင်း)ကို ပြုလုပ်ရန်တာဝန်ရှိသည်။

၁၁။ ပူးတွဲပိုင်ဆိုင်ထားသောအစုရှယ်ယာလက်မှတ်ပိုင်ရှင်များသည်မိမိတို့၏ ပိုင်ဆိုင်မှုအချိုးကျအတိုင်းအစုရှယ်ယာအပေါ်တောင်းခံငွေများ အားအတိအကျပေးဆောင်ရန်တာဝန်ရှိပါသည်။

၁၂။ အစုရှယ်ယာအပေါ် တောင်းခံငွေအပေါ် ပေးချေရန်စေ့ရောက်သည့်နေ့မတိုင်မီသော်လည်းကောင်း၊ စေ့ရောက်သည့်နေ့ထိသော်လည်းကောင်း ပေးချေခြင်းမပြုပါက ပေးချေရန်ကျန်သည့်ငွေအပေါ် တစ်နှစ်လျှင် ၅% ဖြင့်ပေးချေရန်စေ့ရောက်သည့်နေ့မှစတင်တွက်ချက်၍ပေးချေရမည်။

၁၃။ အတိုးပေးရန်နှင့်စပ်လျဉ်း၍ဤသင်းဖွဲ့စည်းမျဉ်းသတ်မှတ်ချက်များသည်အစုရှယ်ယာထုတ်ဝေချိန်နှင့်အစုရှယ်ယာအပေါ် တောင်းခံငွေအပေါ် ပေးချေရန်စေ့ရောက်သည့်နေ့မတိုင်မီသော်လည်းကောင်း၊စေ့ရောက်သည့်နေ့ထိသော်လည်းကောင်းပေးချေခြင်းမပြုသောကိစ္စရပ်များနှင့်အခြားသောအချိန်စေ့ရောက်သော်လည်းပေးချေခြင်းမပြုသောကိစ္စရပ်များအားလုံးအတွက်အစုရှယ်ယာပမာဏအရဖြစ်စေ၊ပရီမီယံကြေးငွေပေးချေသည့်နည်းလမ်းဖြစ်စေပေးချေရမည်ဖြစ်သော်လည်း၊မပေးချေသောကိစ္စရပ်များအတွက်၊နိုတစ်စာဖြင့်စနစ်တကျတောင်းခံဘိသကဲ့သို့အကျိုးသက်ရောက်မှုရှိစေရမည်။

၁၄။ ဒါရိုက်တာများသည်ထုတ်ဝေပြီး အစုရှယ်ယာအပေါ် တောင်းခံငွေနှင့်ပေးချေရန် စေ့ရောက်သည့်နေထိကျန်ရှိငွေအားစီစစ်ခြင်းနှင့်လိုအပ်သောစီမံခန့်ခြင်းများပြုလုပ်ရမည်။

အစုရှယ်ယာများကို လွှဲပြောင်းခြင်းနှင့် တဆင့်ခံလွှဲပြောင်းခြင်း

၁၅။ အစုရှယ်ယာတဦးဦးသည်အခြားသော အစုရှယ်ယာပိုင်ရှင်များ၏ သဘောတူချက်မရှိဘဲ၊ မိမိပိုင်အစုရှယ်ယာများအားလွှဲအား အခြားသောလူ (သို့မဟုတ်အဖွဲ့အစည်းများသို့ လွှဲပြောင်းခြင်း၊ရောင်းချခြင်းပြုခွင့်မရှိပါ။

၁၆။ အစုရှင်တစ်ဦးသည် အခြားပြင်ပပုဂ္ဂိုလ်တစ်ဦးဦးသို့ အစုလွှဲပြောင်းလိုပါက (အစုရောင်းချ မည့်အစုရှင်) လွှဲပြောင်းရန် ရည်ရွယ်သည့် အစုအားလုံးဖြစ်စေ၊ အချို့ကိုဖြစ်စေ (လွှဲပြောင်းခွင့်ရှိသည့် အစု) လွှဲပြောင်းလိုကြောင်း စာဖြင့် ထုတ်ပြန်ရမည်။ အစုရှင်မှ အစုလွှဲပြောင်းလိုကြောင်းနှင့်စည်းကမ်းချက်များအား ပြင်ပသို့ အကြောင်းမကြားမီ အခြားအစုရှင်များ (အစုဝယ်ယူမည့် အစုရှင်)သို့ကြိုတင်အသိပေးရမည်။ အစုဝယ်ယူမည့် အစုရှင်မှလည်း လွှဲပြောင်းနိုင်ခွင့်ရှိသည့် အစုများအား စည်းကမ်းချက်နှင့် အညီ ဝယ်ယူရန် သဘောတူကြောင်းကို အကြောင်းကြားစာရရှိသည့်မှ အလုပ်လုပ် ရက်၊ ရက်ပေါင်း(၃၀)ထက် နောက်မကျစေဘဲ အစုရောင်းချသူ(ဝယ်ယူကြောင်းအကြောင်းစာ)ထံ စာဖြင့် ပြန်ကြားရမည်။ ဤကိစ္စရပ်တွင် အစုရောင်းချခြင်းနှင့် ဝယ်ယူခြင်း သဘောတူညီချက်သည် အစုရောင်းချသည့် အစုရှင်အနေဖြင့် ဝယ်ယူကြောင်းအကြောင်းကြားစာရရှိသည့် နေ့ရက်သည် တရားဝင်ဖြစ်သည်။ ယင်းသို့ အစုဝယ်ယူခြင်းနှင့်ရောင်းချခြင်း သဘောတူညီချက်တွင် ဝယ်ယူသည့် အစုရှင်မှ ရောင်းချသူသို့ ဝယ်ယူသည့်စျေးနှုန်းကို ဝယ်ယူကြောင်း အကြောင်းကြားစာပေးပို့သည့် နေ့ရက်နောက် ရက်ပေါင်း(၃၀)ထက် နောက်မကျစေဘဲ (ငွေပေးချေမှုအချိန်ကာလ) ပေးချေရမည်။ အကယ်၍ အစုဝယ်ယူလိုသူ အစုရှင်မှ သတ်မှတ်ရက်အတွင်း အစုများ ဝယ်ယူမည်ဖြစ်ကြောင်းအကြောင်းကြားစာပေးပို့မှုမရှိခြင်း၊ ငွေပေးချေမှုမရှိခြင်းစသည့် အခွင့်အရေးများကို လက်တွေ့ အကောင်အထည်ဖော်ခြင်း မရှိပါက အစုဝယ်ယူလိုသူ အစုရှင်၏ပျက်ကွက်ခြင်းအဖြစ် မှတ်ယူရမည် ဖြစ်ပြီး၊ အစုရှင်သည် ယင်းလွှဲပြောင်းခွင့် ရှိသည့် အစုများအား ပြင်ပသို့ ရောင်းချရန်ရည်ရွယ်ကြောင်း ဆုံးဖြတ်ပြီး(၅)ရက် အတွင်း ဝယ်ယူလိုသည့် အစုရှင်ထံစာဖြင့် ရေးသားအကြောင်းကြားရမည်။ သံသယ ဖြစ်မှုများကို ရှောင်ရှားနိုင်ရန် ပြင်ပသို့ အစုလွှဲပြောင်းမည့်စည်းကမ်းချက်များသည် အစုရှင်ထံ လွှဲပြောင်းမည့် စည်းကမ်းချက်များထက် အားသာရမည်။ သို့ရာတွင် (က) အစုရောင်းသူက စည်းကမ်းချက်များ(အသိပေးပြီးအစုလွှဲပြောင်းမှုစည်းကမ်းချက်များ)ကို ပိုမိုအားသာသည့် စည်းကမ်းချက်များအဖြစ် ပြင်ဆင်လိုခြင်း (သို့မဟုတ်) အသိပေးစာပေးပို့ပြီး ရက်ပေါင်း(၉၀)အတွင်း လွှဲပြောင်းခြင်းကို ပြီးပြတ်အောင်ဆောင်ရွက်နိုင်မှုမရှိခြင်းတို့သည် ဤအပ္ပိုဒ်အရ အစုရောင်းသူ၏ လိုအပ်ချက်ဖြစ်ပြီး ဝယ်ယူမည့်အစုရှင်သို့ အစုရောင်းရန် နောက်ထပ်ကမ်းလှမ်းခြင်း မပြုနိုင်ပါ။ သို့ရာတွင် ဆန့်ကျင်ဘက်အားဖြင့် အမေရိကန်စီးပွားရေး ပိတ်ဆို့မှုကြောင့် အစုများကို မည်သည့် ပုဂ္ဂိုလ်ကိုမျှရောင်းချနိုင်သည့် အခြေအနေမရှိပါ။ အစုရှင်၏ အခွင့်အရေးဖြစ်သော အစုရှင်များသို့ စာဖြင့်ကြိုတင်ကြောင်းကြားခြင်းကိစ္စသည် ဤအပိုဒ်(၁၆)အရ ကုမ္ပဏီမှ အမှန်တစ်ကယ် ကျခံရမည့် ချေးငွေများရှိခဲ့လျှင် ကာကွယ်နိုင်ရန် ကြွေးမကျေ၍ အခြားသူ၏ ပိုင်ဆိုင်မှုကို လက်ဝယ်ထားသည့်အစုများအတွက် (အခြားအစုရှင်၏ ကြိုတင်စာဖြင့်ရေးသားခွင့်ပြုချက်ဖြင့်) အကျိုးသက်ရောက်မှု မရှိစေရ။

၁၇။ အစုရှယ်ယာတစ်စုစု၏ လွှဲပြောင်းရေးဆိုင်ရာ စာတမ်းကို လွှဲပြောင်းသူနှင့်လွှဲပြောင်းခြင်းခံရသူနှစ်ဦး စလုံးက လက်မှတ်ရေးထိုး အတည်ပြုရမည့်အပြင်၊ လွှဲပြောင်းသူသည် အဖွဲ့ဝင်များ မှတ်ပုံတင်စာအုပ်တွင် အစုရှယ်ယာနှင့် စပ်လျဉ်း၍ လွှဲပြောင်းခြင်း ခံရသူ၏ အမည်ကို ရေးသွင်းပြီးသည်အထိ အစုရှယ်ယာ ပိုင်ဆိုင်သူ အဖြစ် တည်ရှိသည်ဟု မှတ်ယူရမည်။

၁၈။ ကုမ္ပဏီ၏ အစုရှယ်ယာများ လွှဲပြောင်းရာတွင် အောက်ဖော်ပြပါ ပုံစံဖြင့်ဖြစ်စေ၊ ဒါရိုက်တာများ လက်ခံအတည်ပြုနိုင်သော သုံးစွဲနေကျ ရိုးရိုးပုံစံဖြင့်ဖြစ်စေ ပြုလုပ်ရမည်။

– – – – – – – – – – – – နေ့၊ ကျွန်ုပ် – – – – – – – – – – – သည် – – – – – – – – – – – – – နေ့၊

– – – – – – – – – – – (နောက်တွင် "လွှဲပြောင်းခြင်းခံရသူ" ဟုခေါ်တွင်စေရမည်) က ကျွန်ုပ်သို့ကျပ် – – – – – – – – – – ဖြစ်သော အဖိုးစားနားကို ပေးချေသည်ဖြစ်၍ ဤစာချုပ် မချုပ်ဆိုမီတဆက်တည်းဖြစ်သောအချိန်တွင် အစုရှယ်ယာ (သို့မဟုတ်)ရှယ်ယာများကိုကျွန်ုပ်ပိုင်ဆိုင်ကြောင်း အတွက်စည်းကမ်းချက်များကို အထောက်အထားပြုပြီး လွှဲပြောင်းခြင်းခံရသူမှစ၍ ထိုသူ၏ သေတမ်းစာအတည်ပြုသူများ အမွေထိန်းများနှင့် ပစ္စည်းလွှဲပြောင်းခံရသူများ ပိုင်ဆိုင်ကြစေရန် "– –" ဟု ခေါ်တွင်သည့် လုပ်ငန်းတွင်ပါဝင်ထားသည့် ကျွန်ုပ်ပိုင် အစုရှယ်ယာ (ရှယ်ယာများ) နံပါတ် – – – – – မှ – – – – – အထိကိုလွှဲပြောင်းခံရသူ – – – – – – – – သို့ဤစာချုပ်စာတမ်းအားဖြင့် လွှဲပြောင်းပေးပါသည်။ ထို့အပြင်အဆိုပါ လွှဲပြောင်း ပေးခြင်းခံရသူ ကျွန်ုပ် – – – – – – သည်ဆိုခဲ့သည့်စည်းကမ်းချက်များကို အထောက်အထားပြု၍ အဆိုပါအစုရှယ်ယာ(သို့မဟုတ် ရှယ်ယာများ)ကို လွှဲပြောင်းခြင်းခံယူရန် သဘောတူပါသည်။

သက်သေအရာတည်စိမ့်သောငှာ – – – – – ခုနှစ်၊ – – – – – – – – လ၊ – – – – – ရက်နေ့တွင် လက်မှတ်ရေးထိုးကြပါသည်။

လက်မှတ်ရေးထိုးသည်ကို သိမြင်ပါသည်။

မှတ်ပုံတင်ရန် ငြင်းပယ်နိုင်သည့် ဒါရိုက်တာများ၏ အာဏာ

၁၉။ ဒါရိုက်တာများသည် အပြည့်အဝပေးချေခြင်း မရှိသေးသော အစုရှယ်ယာများကို ၎င်းတို့ မလိုလားသူသို့လွှဲပြောင်းခြင်းကို

ငြင်းဆိုနိုင်သကဲ့သို့ ကုမ္ပဏီ၌ တရားဝင် သိမ်းထားပိုင်ခွင့်ရှိသော အစုရှယ်ယာများ လွှဲပြောင်းခြင်း ကိုလည်း ငြင်းပယ်နိုင်သည်။ ဒါရိုက်တာများသည် နှစ်စဉ် သာမန်အထွေထွေ အစည်းအဝေးမကျင်းပမီ တစ်ဆယ့်လေးရက်ကာလအတွင်းတွင် လွှဲပြောင်းခြင်း မှတ်ပုံတင်ရန်ကိုလည်း ဆိုင်းငံ့ထားနိုင်သည်။ ဒါရိုက်တာ များသည် လွှဲပြောင်းခြင်းဆိုင်ရာ မည်သည့် စာချုပ် စာတမ်းတို့ကိုမဆို အောက်ပါအချက်များအတိုင်း လိုက်နာ ဆောင်ရွက်ရန် ပျက်ကွက်ခဲ့လျှင် အသိအမှတ်မပြုဘဲနေနိုင်သည် –

(က) အစုရှယ်ယာလွှဲပြောင်းပေးဆောင်ခြင်း။ ။လွှဲပြောင်းခြင်း မှတ်ပုံတင်ရန် မှတ်ပုံတင်ခ (၂၀/–)ကျပ် ထက်မပိုသော အခကြေးငွေကို ပေးဆောင်ရန်၊

(ခ) အစုရှယ်ယာသက်သေခံ လက်မှတ်နှင့်အတူ လွှဲပြောင်းခြင်း စာတမ်းကို ပူးတွဲ တင်ပြခြင်း။ ။လွှဲပြောင်းပေးသူသည် အမှန်တကယ် လွှဲပြောင်းပေးနိုင်ခွင့်ရှိကြောင်းကို လွှဲပြောင်းခြင်းစာတမ်းနှင့်အတူ ပူးတွဲ၍ ယင်းနှင့်သက်ဆိုင်သည့် အစုရှယ်များ၏ သက်သေခံ လက်မှတ်အပြင် ဒါရိုက်တာများထံ တင်ပြရန်လိုအပ်သည့် အခြားသက်သေခံချက်များကိုလည်း တင်ပြရန်။

အကယ်၍ဒါရိုက်တာများသည်လွှဲပြောင်းခြင်းတစ်ခုကိုမှတ်ပုံတင်ပေးရန်ငြင်းပယ်လျှင်ကုမ္ပဏီသို့အစုရှယ်ယာလွှဲပြောင်းခြင်းကို တင်ပြသည့်နေ့မှ နှစ်လအတွင်း လွှဲပြောင်းပေးသူနှင့် လွှဲပြောင်းပေးခြင်း ခံရသူတို့ထံ ငြင်းပယ်ကြောင်း နို့တစ်စာပေးပို့ရမည်။

၂၀။ အစုရှယ်ယာ ပိုင်ဆိုင်သူအဖြစ် မှတ်ပုံတင်ပြီးသူကိုသာ ကုမ္ပဏီက အစုရှယ်ယာအပေါ် ပိုင်ဆိုင်ခွင့် ရှိသူအဖြစ် အသိအမှတ်ပြုရမည်။

၂၁။ မည်သူမဆို အစုရှယ်ယာတစ်စုကို ပိုင်ဆိုင်ခွင့်ရှိလာလျှင် ဒါရိုက်တာများက အခါအားလျော်စွာ တောင်းဆိုသော သက်သေထောက် အထား များကို တင်ပြနိုင်မှသာလျှင် အဖွဲ့ဝင်အဖြစ် မှတ်ပုံတင်ခြင်းခံယူခွင့်ရှိစေ ရမည် ။

၂၂။ ပုဂ္ဂိုလ်တစ်ဦးသည် အစုရှယ်ယာတစ်စုကို အထက်ပါအတိုင်း ပိုင်ဆိုင်ခွင့်ရလာလျှင် ထိုသူသည် မူလမှတ်ပုံတင်ထားသူ ကိုယ်တိုင်ရရှိခဲ့သော အမြတ်ဝေစုများနှင့် အခြား အကျိုးခံစားခွင့်များကို ရရှိခွင့်ရှိစေရမည်။ သို့သော် ထိုသူသည် အဖွဲ့ဝင်အဖြစ် မှတ်ပုံတင်ခံရခြင်း မရရှိမီ ကုမ္ပဏီအစည်းအဝေးများနှင့် စပ်လျဉ်း၍ အဖွဲ့ဝင် များသို့အပ်နှင်းထားသည့် မည်သည့် အခွင့်အရေး ကိုမျှရရှိခွင့် ရှိမည်မဟုတ်။

အစုရှယ်ယာများသိမ်းယူခြင်း

၂၃။ အဖွဲ့ဝင်တစ်ဦးသည် တောင်းခေါ်ခြင်းတစ်ခုခုကိုဖြစ်စေ၊ တောင်းခေါ်ခြင်းတစ်ခု၏ အရစ်ကျပေးခြင်းကို ဖြစ်စေ၊ အဆိုပါပေးခြင်းကိုဖြစ်စေ၊ အဆိုပါပေးခြင်းအတွက် သတ်မှတ်ထားသော နေ့ရက်တွင် ပေးရန်ပျက်ကွက်လျှင် ဒါရိုက်တာများသည် ထိုသို့ဖြစ်ပြီးနောက် မည်သည့် အချိန်၌ မဆို၊ယင်း တောင်းခေါ်ခြင်း၏ သို့မဟုတ် အရစ်ကျ ပေးခြင်း၏ အချို့တဝက်ကိုပေးရန် ကျန်ရှိနေသည့် အချိန်အတွင်းတွင် မပေးရ သေးသော တောင်းခေါ်ခြင်း ရှိသမျှ ကိုဖြစ်စေ၊ အရစ်ကျပေးခြင်း ရှိသမျှကိုဖြစ်စေ ကျသင့်သောအတိုးနှင့် တကွ ပေးဆပ်ရန် ဆင့်ဆိုသောနို့တစ်စာကို ထိုသူထံသို့ ချအပ်နိုင်သည်။

၂၄။ နို့တစ်စာတွင် နေ့ရက်သတ်မှတ်၍ (နို့တစ်စာ ထုတ်ဆင့်သည့်နေ့မှ သတ်မှတ်ရက် ကုန်ဆုံးသောနေ့ သို့မဟုတ် တစ်ဆယ့်လေးရက် ထက်မစောသော) ယင်းနေ့ရက်ထက်စော၍ သော်လည်းကောင်း ထိုနေ့တွင်သော်လည်းကောင်း ငွေပေးချေရန် သတ်မှတ်ကြောင်း အကယ်၍ ပျက်ကွက်ပါက ယင်း ပျက်ကွက်မှုအတွက် အဆိုပါအစုရှယ်ယာများကို သိမ်းယူခြင်းခံရဖွယ် အကြောင်းရှိကြောင်း ဖော်ပြ ပါရှိရမည်။

၂၅။ မည်သည့်အဆိုပါ နို့တစ်စာပါ လိုအပ်ချက်များအတိုင်း လိုက်နာဆောင်ရွက်ခြင်း မရှိပါက ပေးအပ်ပြီး သော နို့တစ်စာက ရည်ညွှန်းသော မည်သည့် အစုရှယ်ယာများကိုမဆို နို့တစ်စာက ရည်ညွှန်းသော ငွေပေးချေရန် ကိစ္စနှင့် စပ်လျဉ်း၍ မပေးချေမီကာလအတွင်း မည်သည့်အချိန်၌မဆို ဒါရိုတ်တာများ၏ အစည်းအဝေး ဆုံးဖြတ်ချက်တစ်ရပ်အရ သိမ်းယူနိုင်သည်။

၂၆။ သိမ်းယူခြင်းခံရသော အစုရှယ်ယာတစ်စု ရောင်းချခြင်းဖြစ်စေ သို့မဟုတ် ဒါရိုက်တာများက သင့်လျော် သည်ဟု အခြားနည်းဖြင့် စီမံခန့်ခွဲခြင်း မပြုမီမည်သည့်အချိန်၌မဆို ဒါရိုက်တာများက သင့်လျော်သည်ဟု ယူဆသည့် စည်းကမ်းချက်များအရ အစုရှယ်ယာ သိမ်းယူခြင်းကို ပယ်ဖျက်နိုင်သည်။

၂၇။ အစုရှယ်ယာ သိမ်းယူခြင်းခံရသူသည် အဆိုပါ အစုရှယ်ယာကို ကိုယ်စားပြုသော အဖွဲ့ဝင်တစ်ဦးအဖြစ်မှ ရပ်စဲခြင်းခံရမည်။ သို့သော် ရပ်စဲခြင်းခံရသည့်နေ့တွင် အဆိုပါအစုရှယ်ယာများ၏ တန်ဖိုးအလိုက် ကုမ္ပဏီသို့ ထိုသူက ပေးချေရမည့် ငွေကြေးအားလုံးနှင့် စပ်လျဉ်း၍ပေးရန် တာဝန် ဆက်လက်တည်ရှိရမည်။ သို့သော် အဆိုပါ အစုရှယ်ယာများ သတ်မှတ် တန်ဖိုးရင်း အပြည့်အဝကို ကုမ္ပဏီမှ ရပြီးသည့် အချိန်မှစ၍ ထိုသူပေါ်တွင် ယင်းပေးချေ ရန် တာဝန် ရပ်စဲရမည်။

၂၈။ အစုရှယ်ယာတစ်စုကို ဖော်ပြပါနေ့ရက်တွင် ကုမ္ပဏီကသိမ်းယူပြီး ဖြစ်ကြောင်း စာဖြင့်ရေးသား ထုတ်ပြန် သော ကြေညာချက်ကို ကုမ္ပဏီ၏ ဒါရိုက်တာတစ်ဦးက ထုတ်ပြန်ကြောင်း စိစစ်အတည်ပြုပြီးခြင်းသည် အစုရှယ်ယာ ပိုင်ခွင့်ဆိုင်ခွင့်ရှိကြောင်း

၂၇။ အစုရှယ်ယာတစ်စုကို ဖော်ပြပါနေ့ရက်တွင် ကုမ္ပဏီကသိမ်းယူပြီး ဖြစ်ကြောင်း စာဖြင့်ရေးသား ထုတ်ပြန် သော ကြေညာချက်ကို ကုမ္ပဏီ၏ ဒါရိုက်တာတစ်ဦးက ထုတ်ပြန်ကြောင်း စိစစ်အတည်ပြုပြီးခြင်းသည် အစုရှယ်ယာ ပိုင်ခွင့်ဆိုင်ခွင့်ရှိကြောင်း တောင်းဆိုလာသူအားလုံး အပေါ်တွင်ဆန့်ကျင်သော အပြီးသတ်သက်သေခံချက် ဖြစ်စေရမည်။ အဆိုပါအစုရှယ်ယာကို သိမ်းယူကြောင်းကြေညာချက်သည်လည်းကောင်း၊ ရောင်းချခြင်းသို့မဟုတ် စီမံခန့်ခွဲ ပေးခြင်းတို့ အတွက် အကယ်၍ အဖိုးစားနားရရှိခဲ့လျှင် ကုမ္ပဏီကထုတ်ပေးထားသော ဖြတ်ပိုင်းသည် လည်းကောင်း အစုရှယ်ယာ ပိုင်ဆိုင်ခြင်းအတွက် တရားဝင်သော အထောက်အထားများ ဖြစ်စေပြီး၊ ထိုသို့ဝယ်ယူသူ သို့မဟုတ် စီမံခန့်ခွဲခြင်းဖြင့် ရယူသူကို အဆိုပါ အစုရှယ်ယာပိုင်ဆိုင်သူအဖြစ် မှတ်ပုံတင်ပေးရမည်။ ဝယ်ယူရန် ငွေ (ရှိလျှင်) ကို မည်ကဲ့သို့ သုံးစွဲခဲ့ခြင်းအပြင် အစုရှယ်ယာကို သိမ်းယူရာတွင်ဆောင်ရွက်မှုများသည် လည်းကောင်း၊ ရောင်းချ သို့မဟုတ် စီမံခန့်ခွဲရာတွင် လည်းကောင်းနည်းလမ်းမကျခြင်းနှင့် လုပ်နည်းလုပ်ဟန် တရားမဝင်ခြင်းတို့သည် အဆိုပါအစု ရှယ်ယာ ပိုင်ဆိုင်လာသူ၏ ပိုင်ဆိုင်ခွင့်ကို ထိခိုက်ခြင်း မရှိစေရ။

၂၈။ အဆိုပါ အစုရှယ်ယာသိမ်းယူခြင်းဆိုင်ရာ စည်းမျဉ်းများပါ သတ်မှတ်ချက်များသည် အစုရှယ်ယာတစ်စုကို ထုတ်ပေးစဉ်က တည်းက သတ်မှတ်ထားချက်များအရ ရှယ်ယာ၏ ပမာဏပေါ် မူတည်၍ ဖြစ်စေ၊ ပရီမီယံကြေးပေးချေသည့် နည်းလမ်းအားဖြင့်ဖြစ်စေ ပေးချေရန် သတ်မှတ်ချိန် ရောက်ရှိလာပြီးဖြစ် သော်လည်း မည်သည့်ငွေကြေးမျှ မပေးချေရသေးသည့် အစုရှယ်ယာများ ကိစ္စရပ်တွင် ပေးချေရန် နို့တစ်စာဖြင့် နည်းလမ်းတကျ တောင်းခံမှု တစ်ရပ်ပြုပြီး ဘိသကဲ့သို့ အကျိုးသက်ရောက်စေရမည်။

ရင်းနှီးငွေ ပြောင်းလဲခြင်း

၃၀။ ဤကုမ္ပဏီ၏ကြိုတင်ပြုလုပ်သော အထွေထွေအစည်းအဝေးမှ ခွင့်ပြုချက်ဖြင့် ဒါရိုက်တာလူကြီးများသည် အပြည့်ပေး အပ်ပြီးသည့် အစုရှယ်ယာများကို စတော့ခ် (ရင်းနှီးပစ္စည်း) အဖြစ်ပြောင်းလဲခွင့်ရှိသည်။ ထို့ပြင်ဒါရိုက်တာ လူကြီးများသည် ထိုသို့သော ရရှိသည့် ခွင့်ပြုချက်ဖြင့် မည်သည့် စတော့ကိုမဆို အပြည့်ပေးအပ်ပြီးသည့် ရှယ်ယာ အဖြစ်ပြောင်းလဲခွင့်ရှိသည်။ ထို့ပြင်ဒါရိုက်တာ လူကြီးများသည် ထိုသို့သော ရရှိသည့် ခွင့်ပြုချက်ဖြင့် မည်သည့် စတော့ကိုမဆို အပြည့်ပေးအပ်ပြီးသည့် ရှယ်ယာ အဖြစ် ပြန်လည်ပြောင်းလဲနိုင်သည်။

၃၁။ မတည်ငွေရင်း တိုးမြှင့်ရန် ဆုံးဖြတ်ခွင့်ပြုချက်ပေးရာတွင် ဆန့်ကျင်သော ညွှန်ကြားချက်တစ်ခုခုပါရှိသည့် ကိစ္စ ရပ်များမှ တစ်ပါး အစုရှယ်ယာသစ်များထုတ်ပေးရာတွင် အထွေထွေ အစည်းအဝေး ဖိတ်စာရထိုက်သူများသို့ အဆိုပါ သူတို့ပိုင်ဆိုင်လျက်ရှိသော အစုရှယ်ယာများ အချိုးအဆနှင့် အနီးဆုံးဖြစ်နိုင်သော အခြေအနေအတိုင်း အစုရှယ်ယာ သစ်များ အရေအတွက် မည်မျှ ဝယ်ယူခွင့်ရှိကြောင်း အသိပေးသော နို့တစ်စာများ ရရှိခွင့်ရှိသည်။ အဆိုပါ နို့တစ်စာတွင် ထုတ်ပေးရန် ကမ်းလှမ်းသော အစုရှယ်ယာ အရေအတွက်နှင့် ထုတ်ပေးသည့် အချိန်ကာလ သတ်မှတ်ရက် ပါရှိစေလျက် ထိုရက်အတွင်း လက်ခံကြောင်း အတည်မပြုပါက လက်မခံလိုကြောင်း မှတ်ယူမည်ဖြစ်ကြောင်းဖော်ပြပါရှိရမည်။ ထိုသို့သတ်မှတ် ရက်ကျော်လွန်သည်ဖြစ်စေ၊ အစုရှယ်ယာသစ်များမယူလိုကြောင်း အကြောင်းပြန်ကြား၍ဖြစ်စေ ကျန်ရှိသော အစုရှယ်ယာများကို ကုမ္ပဏီအတွက် အရစ်ကျပေးခြင်း ရှိသမျှကိုဖြစ်စေ ကျသင့်သောအတိုးနှင့် တကွ ပေးဆပ်ရန် ဆင့်ဆိုသောနို့တစ်စာကို ထိုသူထံသို့ ချအပ်နိုင်သည်။ အကျိုးရှိဆုံးဖြစ်မည်ယူဆသော နည်းလမ်းများအတိုင်း ဒါရိုက်တာ များက စီမံခန့်ခွဲနိုင်ခွင့်ရှိသည်။ ဒါရိုက်တာများသည်(ကိုင်ဆောင်ထားသော အစုရှယ်ယာများ အချိုးကျအတိုင်း ကမ်းလှမ်း ရန်ရှိသော အစုရှယ်ယာသစ်များ ဝယ်ယူခွင့်ရရှိမည့် ပုဂ္ဂိုလ်များသို့ အချိုးကျ ခွဲဝေရာတွင်) ဤသင်းဖွဲ့စည်းမျဉ်းအရ ကမ်းလှမ်းခြင်းကို အဆင်ပြေစွာ ဆောင်ရွက်နိုင်မည် မဟုတ်ကြောင်း ထင်မြင်လျှင် မည်သည့် အစုရှယ်ယာသစ်ကိုမဆို အထက်ပါအတိုင်း စီမံခန့်ခွဲ နိုင်ခွင့်ရှိသည်။

၃၂။ တရားဝင် ထိန်းသိမ်းထားပိုင်ခွင့်၊ လွှဲပြောင်းခြင်း၊ ထပ်ဆင့်လွှဲပြောင်းခြင်း၊ သိမ်းယူခြင်းနှင့် အခြား နည်းဆောင်ရွက်ခြင်း စသည့် သတ်မှတ်ချက်များနှင့် အကျုံးဝင်စေရမည်။

အထွေထွေအစည်းအဝေး

၃၃။ ကုမ္ပဏီ၏ ပထမဆုံးအစုရှယ်ယာရှင်များ၏ အစည်းအဝေးကို ကုမ္ပဏီအား ဥပဒေအရ ဖွဲ့စည်း တည်ထောင်ထားသည့် နေ့ရက်မှစ၍ တစ်ဆယ်ရှစ်လအတွင်းတွင် ကျင်းပပေးစေရမည်။ ထိုသို့ ကျင်းပပြီးနောက် တစ်နှစ်လျှင် အနည်းဆုံးတစ်ကြိမ် (နောက်ဆုံး ကျင်းပပြီးစီးသွားသော အစည်းအဝေးပြီးဆုံး၍ တစ်ဆယ့်ငါးလထက် မပိုသည့်အချိန်၌) ကျင်းပရမည်။

အရစ်ကျပေးခြင်း ရှိသမျှကိုဖြစ်စေ ကျသင့်သောအတိုးနှင့် တကွ ပေးဆပ်ရန် ဆင့်ဆိုသောနို့တစ်စာကို ထိုသူထံသို့ ချအပ်နိုင်သည်။ အကျိုးရှိဆုံးဖြစ်မည်ယူဆသော နည်းလမ်းများအတိုင်း ဒါရိုက်တာ များက စီမံခန့်ခွဲနိုင်ခွင့်ရှိသည်။ ဒါရိုက်တာများသည်(ကိုင်ဆောင်ထားသော အစုရှယ်ယာများ အချိုးကျအတိုင်း ကမ်းလှမ်း ရန်ရှိသော အစုရှယ်ယာသစ်များ ဝယ်ယူခွင့်ရရှိမည့် ပုဂ္ဂိုလ်များသို့ အချိုးကျ ခွဲဝေရာတွင်) ဤသင်းဖွဲ့စည်းမျဉ်းအရ ကမ်းလှမ်းခြင်းကို အဆင်ပြေစွာ ဆောင်ရွက်နိုင်မည် မဟုတ်ကြောင်း ထင်မြင်လျှင် မည်သည့် အစုရှယ်ယာသစ်ကိုမဆို အထက်ပါအတိုင်း စီမံခန့်ခွဲ နိုင်ခွင့်ရှိသည်။

၃၂။ တရားဝင် ထိန်းသိမ်းထားပိုင်ခွင့်၊ လွှဲပြောင်းခြင်း၊ ထပ်ဆင့်လွှဲပြောင်းခြင်း၊ သိမ်းယူခြင်းနှင့် အခြား နည်းဆောင်ရွက်ခြင်း စသည့် သတ်မှတ်ချက်များနှင့် အကျုံးဝင်စေရမည်။

အထွေထွေအစည်းအဝေး

၃၃။ ကုမ္ပဏီ၏ ပထမဆုံးအစုရှယ်ယာရှင်များ၏ အစည်းအဝေးကို ကုမ္ပဏီအား ဥပဒေအရ ဖွဲ့စည်း တည်ထောင်ထားသည့် နေ့ရက်မှစ၍ တစ်ဆယ့်ရှစ်လအတွင်းတွင် ကျင်းပပေးစေရမည်။ ထိုသို့ ကျင်းပပြီးနောက် တစ်နှစ်လျှင် အနည်းဆုံးတစ်ကြိမ် (နောက်ဆုံး ကျင်းပပြီးစီးသွားသော အစည်းအဝေးပြီးဆုံး၍ တစ်ဆယ့်ငါးလထက် မပိုသည့်အချိန်၌) ကျင်းပရမည်။ သာမန်ထက်ထူးကဲသောအစည်းအဝေးများကိုမူကုမ္ပဏီ၏ သဘောတူဆုံးဖြတ်ထားသည့် နေ့၊ အချိန်နှင့်နေရာတွင် ကျင်းပခေါ် ယူရမည် ။

၃၄။ အစုရှယ်ယာရှင်များ၏ အစည်းအဝေးတိုင်းအတွက် အစည်းအဝေးကျင်းပမည့်အချိန်၊ နာရီ၊ နေ့ရက်နှင့် နေရာနှင့်အစည်းအဝေးကျင်းပရခြင်း၏ ရည်ရွယ်ချက်တို့အားဖော်ပြလျက်စာဖြင့်ရေးသားထားသောအကြောင်းကြားစာဖြင့်စာတိုက်မှတဆင့်အစုရှင်များအား လုံးထံသို့အစည်းအဝေးမကျင်းပမီအနည်းဆုံး တစ်ဆယ့်လေးရက် ကြိုတင်၍ နို့တစ်စာပေးပို့ဖိတ်ကြားရမည်။

၃၅။ မည်သည့်အစုရှယ်ယာရှင်မဆိုအစုရှယ်ယာရှင်များ၏ အစည်းအဝေးတိုင်းတွင်ကိုယ်စားလှယ်ဖြင့် မဲပေးနိုင်ခွင့်ရှိသည်ကိုယ်စား လှယ်တဦးသည်ကုမ္ပဏီ၏ အစုရှယ်ယာရှင်ဖြစ်ရန်မလိုပါ၊ကိုယ်စားလှယ်လွှဲအပ်ခြင်းအတွက်အောက်တွင်ဖေါ်ပြထားပုံစံဖြင့် သို့မဟုတ်ဒါရိုက်တာများမှခွင့်ပြုသောပုံစံတခုခုဖြင့်ပြုလုပ်နိုင်သည်။

မဲပေးခွင့်ရ ကိုယ်စားလှယ်လွှဲအပ်ခြင်းပုံစံ

သို့ High Land Cement International Company Limited

အထက်ဖော်ပြပါ ကုမ္ပဏီ၏ အဖွဲ့ဝင် တစ်ဦးဖြစ်သည့် – – – – – – – – – – နေ့ ၊ ကျွန်ုပ် – – – – – – – – သည် – – – – – – – – – – နေ့ – – – – – – – – – – – – – – ကျင်းပမည်ဖြစ်သော ကုမ္ပဏီ၏ (သာမန် သို့မဟုတ် အထူး၊ ဆိုင်သင့်ရာရာ) အထွေထွေ အစည်းအဝေးတွင်လည်းကောင်း၊ ရွှေ့ဆိုင်းထားသည့် အစည်းအဝေးတွင်လည်း မဲဆန္ဒပေးခွင့်ရှိသူ ကိုယ်စားလွှဲအပ်ခြင်း ခံရသူအဖြစ် ကျွန်ုပ်၏ကိုယစား – – – – – – – – – – နေ့ ၊ ——–—— အား ခန့်ထားလိုက်သည်။ – – – – – – – – – – ခုနှစ် ၊ – – – – – – – – – လ ၊ – – – – ရက်နေ့တွင် လက်မှတ် ရေးထိုးပါသည်။

၃၆။ အစုရှယ်ယာရှင်အစည်းအဝေးတွင် ရှယ်ယာရှင်အနေဖြင့် အစုရှယ်ယာတစ်ခုအတွက် မဲတစ်မဲစီ ပေးပိုင်ခွင့်ရှိသည်။ ရှယ်ယာရှင်များ၏ လုပ်ဆောင်ချက် အားလုံးနှင့် ဆုံးဖြတ်ချက်များအား အစည်းအဝေးတက်ရောက်သည့် ရှယ်ယာရှင်အများစု၏ ထောက်ခံချက်ဖြင့်ဖြစ်စေ၊ အစည်းအဝေးတက်ရောက်သည့် ရှယ်ယာရှင်များအနက် လေးပုံသုံးပုံ၏ ထောက်ခံမဲဖြင့်ဖြစ်စေ အပိုဒ် ၃၈(သာမန်ဆုံးဖြတ်ချက်)၊ အပိုဒ် ၃၉(အထူးဆုံးဖြတ်ချက်)နှင့်အညီ ဆုံးဖြတ်ရမည်။

၃၇။ မစုရှယ်ယာရှင် (သို့မဟုတ်) ရှယ်ယာရှင်မှ တရားဝင်ကိုယ်စားလှယ်လွှဲအပ်သူ(၂)ဦး (သို့မဟုတ်) ထုတ်ပြန်ပြီးနှင့် ထုတ်ပြန်ရန်ကျန်ရှိသည် ရှယ်ယာစုစုပေါင်းတို့အား ကိုယ်စားပြုသူ (၅၀)ရာခိုင်နှုန်းထက် ကျော်လွန်ပါက ရှယ်ယာရှင် အစည်းအဝေးအထမြောက်သည်။ အစည်းအဝေးပြုလုပ်ရန် သတ်မှတ်ထားသည့် အချိန်ပြီး (၂)နာရီအတွင်း

အရစ်ကျပေးခြင်း ရှိသမျှကိုဖြစ်စေ ကျသင့်သောအတိုးနှင့် တကွ ပေးဆပ်ရန် ဆင့်ဆိုသောနို့တစ်စာကို ထိုသူထံသို့ ချအပ်နိုင်သည်။ အကျိုးရှိဆုံးဖြစ်မည်ယူဆသော နည်းလမ်းများအတိုင်း ဒါရိုက်တာ များက စီမံခန့်ခွဲနိုင်ခွင့်ရှိသည်။ ဒါရိုက်တာများသည်(ကိုင်ဆောင်ထားသော အစုရှယ်ယာများ အချိုးကျအတိုင်း ကမ်းလှမ်း ရန်ရှိသော အစုရှယ်ယာသစ်များ ဝယ်ယူခွင့်ရရှိမည့် ပုဂ္ဂိုလ်များသို့ အချိုးကျ ခွဲဝေရာတွင်) ဤသင်းဖွဲ့စည်းမျဉ်းအရ ကမ်းလှမ်းခြင်းကို အဆင်ပြေစွာ ဆောင်ရွက်နိုင်မည် မဟုတ်ကြောင်း ထင်မြင်လျှင် မည်သည့် အစုရှယ်ယာသစ်ကိုမဆို အထက်ပါအတိုင်း စီမံခန့်ခွဲ နိုင်ခွင့်ရှိသည်။

၃၆။ အစုရှယ်ယာရှင်အစည်းအဝေးတွင် ရှယ်ယာရှင်အနေဖြင့် အစုရှယ်ယာတစ်ခုအတွက် မဲတစ်မဲစီ ပေးပိုင်ခွင့်ရှိသည်။ ရှယ်ယာရှင်များ၏ လုပ်ဆောင်ချက်အားလုံးနှင့် ဆုံးဖြတ်ချက်များအား အစည်းအဝေးတက်ရောက်သည့် ရှယ်ယာရှင်အများစု၏ ထောက်ခံချက်ဖြင့်ဖြစ်စေ၊ အစည်းအဝေးတက်ရောက်သည့် ရှယ်ယာရှင်များအနက် လေးပုံသုံးပုံ၏ ထောက်ခံမဲဖြင့်ဖြစ်စေ အပိုဒ် ၃၇(သာမန်ဆုံးဖြတ်ချက်)၊ အပိုဒ် ၃၉(အထူးဆုံးဖြတ်ချက်)နှင့်အညီ ဆုံးဖြတ်ရမည်။

အရစ်ကျပေးခြင်း ရှိသမျှကိုဖြစ်စေ ကျသင့်သောအတိုးနှင့် တကွ ပေးဆပ်ရန် ဆင့်ဆိုသောနို့တစ်စာကို ထိုသူထံသို့ ချအပ်နိုင်သည်။ခေါ်ယူရမည်။ အစည်းအဝေးအသစ်နှင့်ပတ်သက်၍ ရှယ်ယာရှင်များအား စာဖြင့် ပေးပို့အသိပေးရမည်။ အစည်းအဝေးအသစ်ကျင်းပမည့် နေ့ရက်သည် မူလအစည်းအဝေးကျင်းပသည့်နေ့ရက်မှ (၃)ရက်ထက်မစော၊ (၁၅)ရက်ထက်နောက်မကျစေဘဲ သတ်မှတ်ရမည်။ အကယ်၍ အစည်းအဝေးသစ်ကျင်းပသည့်နေ့တွင် အစည်းအဝေး ကျင်းပရန် သတ်မှတ်သည့် အချိန်ပြီး (၂)နာရီအတွင်း အစည်းအဝေးအထမြောက်ရန် လိုအပ်သည့် ဦးရေမပြည့်မီပါက ရှယ်ယာရှင်ကိုယ်တိုင်ဖြစ်စေ၊ မဲပေးခွင့်ရှိသည့် ကိုယ်စားလှယ်ဖြစ်စေ၊ ၎င်း၏ ရှေ့နေဖြစ်စေ၊ ကိုယ်စားပြုသူဖြစ်စေ၊ (၁)ဦး တက်ရောက်ပါက အစည်းအဝေးထမြောက်စေရသည်။

၃၇။ အပိုဒ် ၃၉(အထူးဆုံးဖြတ်ချက်)တွင် ဖော်ပြထားသော အောက်ပါကိစ္စရပ်များမှလွဲ၍ ရှယ်ယာရှင်အစည်းအဝေး (သာမန်ဆုံးဖြတ်ချက်)တွင် ရှယ်ယာရှင်အများစု၏ ထောက်ခံမဲဖြင့် ဆုံးဖြတ်နိုင်သည့် အောက်ပါကိစ္စရပ်များအပါအဝင် ကုမ္ပဏီ၏ မည်သည့်လုပ်ငန်းနှင့်ကိစ္စရပ်များကိုမဆို ရှယ်ယာရှင် အစည်းအဝေးမှ ဆုံးဖြတ်ရမည်–

(က) ဒါရိုက်တာအဖွဲ့ကအတည်ပြုထားသည့် အစုပေါ်အမြတ်ကြေငြာချက်၊ ဆက်လက်ဖော်ပြပါ ဆုံးဖြတ်ချက်ပုံစံဖြင့် ထောက်ခံချက်၊

(ခ) ဒါရိုက်တာများနှင့် အခြားအရာရှိများ ရွေးချယ်ခြင်းနှင့်

(ဂ) စာရင်းစစ်ချီးမြှင့်ငွေ ဆုံးဖြတ်ချက်၊

၃၉။ အောက်ပါအချက်များအား ရှယ်ယာရှင်များအစည်းအဝေး(အထူးဆုံးဖြတ်ချက်)သို့ တက်ရောက်သူ ရှယ်ယာရှင် လေးပုံသုံးပုံ၏ ထောက်ခံမဲဖြင့် ဆုံးဖြတ်ရန်–

(က) သင်းဖွဲ့စည်းမျဉ်း ပြင်ဆင်ခြင်း၊

(ခ) ခွင့်ပြုမတည်ငွေရင်းတိုးမြှင့်ခြင်း/လျှော့ချခြင်း၊

(ဂ) စာရင်းစစ်များနှင့် ဒါရိုက်တာတို့၏ စာရင်းများ၊ လက်ကျန်ရှင်းတမ်းများနှင့် နှစ်ချုပ်စာရင်းများကို သုံးသပ်အတည်ပြုပေးခြင်း။

(ဃ) ကုမ္ပဏီ၏ လုပ်ငန်းစီမံကိန်း(သို့မဟုတ်) အခြားသော အဓိကကျသည့်အချက်အလက်များအား ဒါရိုက်တာအဖွဲ့၏ ထောက်ခံချက်ဖြင့် အပိုဒ်(၅၅ ဘီ)နှင့်အညီ ခေတ်နှင့်အမီမွမ်းမံခြင်း၊ ပြင်ဆင်ခြင်း၊ ပြုပြင်မွမ်းမံခြင်း(သို့မဟုတ်) ပြန်လည်စိစစ် တည်းဖြတ်ခြင်း၊

(င) ကုမ္ပဏီအမည်ပြောင်းလဲခြင်း၊

၄၁။ ဥက္ကဋ္ဌသည် ရှယ်ယာရှင်များအစည်းအဝေး၏ သဘာပတိအဖြစ် တာဝန်ယူရမည်။ အကယ်၍ ဥက္ကဋ္ဌသည် ရှယ်ယာရှင်များ အစည်းအဝေးသို့ တက်ရောက်ခြင်း မရှိပါက တက်ရောက်လာသော ရှယ်ယာရှင်များထဲမှ အစည်းအဝေး၏ ရည်ရွယ်ချက်နှင့် ကိုက်ညီမည့် ဒါရိုက်တာအဖွဲ့ဝင်တစ်ဦးအား သဘာပတိအဖြစ် ခန့်အပ်ရမည်။ အရစ်ကျပေးခြင်း ရှိသမျှကိုဖြစ်စေ ကျသင့်သောအတိုးနှင့် တကွ ပေးဆပ်ရန် ဆင့်ဆိုသောနို့တစ်စာကို ထိုသူထံသို့ ချအပ်နိုင်သည်။

၄၂။ ရှယ်ယာရှင်အား ကိုယ်စားပြုသည့် ကိုယ်စားလှယ်အနေဖြင့် ရှယ်ယာရှင်ကိုင်ဆောင်ထားသည့် ရှယ်ယာတစ်ခုချင်းစီအတွက် တစ်မဲစီ မဲပေးပိုင်ခွင့်ရှိသည်။ မည်သည့်ရှယ်ယာရှင်အစည်းအဝေးတွင် မဆို မဲဆန္ဒသဘောထားရယူရန် တောင်းဆိုခြင်းမရှိပါက ရှယ်ယာရှင်များအား လက်ထောင်စေခြင်းဖြင့် ရှယ်ယာရှင် အစည်းအဝေး၏ ဆုံးဖြတ်ချက်ချနိုင်သည်။

အုပ်ချုပ်မှုအဖွဲ့

၄၃။ ကုမ္ပဏီ၏ လုပ်ငန်းများကို စီမံအုပ်ချုပ်ရန်ဒါရိုက်တာများအဖွဲ့ကိုပါတီ(အေ)နှင့်ပါတီ(ဘီ)မှရွေးချယ်ပေးသောဒါရိုက်တာငါးဦးဖြင့် အောက်ပါအတိုင်းဖွဲ့စည်းရမည်။

ပါတီ(အေ) ဒါရိုက်တာ(၃)ဦး

ပါတီ(ဘီ) ဒါရိုက်တာ(၂)ဦး

၄၄။ **ပထမဦးဆုံးဒါရိုက်တာများ**

ပထမဦးဆုံးသော ဒါရိုက်တာများ၏ အမည်နာမများကို သင်းဖွဲ့မှတ်တမ်း အရ အစုရှယ်ယာပါဝင်ရန် ကတိပြုသူများက စာဖြင့် ရေးသားဆုံးဖြတ်ရမည်။ကုမ္ပဏီ၏ ပထမဦးဆုံး ဒါရိုက်တာများမှာ အောက်ပါအတိုင်းဖြစ်သည်။

(၁) Mr. Hoon Jae Lee
(၂) Mr. Jin Ho Park
(၃) Mr. Kwang Ryun Song
(၄) U Kyaw Soe Win
(5) Daw Khaing Mu Mu တို့ဖြစ်ကြပါသည်။

၄၅။ (က)ဥက္ကဋ္ဌအပါအဝင်ဒါရိုက်တာများအားလုံး၏သက်တမ်းမှာ(၃)နှစ်ဖြစ်ပြီးအနားယူသွားသော ဒါရိုက်တာများ၏ နေရာတွင် ကျန်ရှိသောဒါရိုက်တာများအား အလှည့်ကျရွေးချယ်၍ အစားထိုးရမည်။
(ခ)မည်သည့်ဒါရိုက်တာမဆိုပြန်လည်ရွေးကောက်တင်မြှောက်ခွင့်ရှိသည်။

၄၆။ ဒါရိုက်တာတဦးဖြစ်ရန်မည်သည့်ရှယ်ယာတစုံတရာမျှ ပိုင်ဆိုင်ရန်မလိုအပ်ပါ။

၄၇။ ဤစာသင်းဖွဲ့စည်းမျဉ်းသတ်မှတ်ချက်အရ ပါတီ(အေ)သည်ဥက္ကဋ္ဌအားသက်တမ်း(၃)နှစ်ခန့်အပ်နိုင်ခွင့်ရှိသည့်ပြင် အခါအားလျော်စွာအစားထိုးနိုင်ခွင့်လည်းရှိသည်။ အကယ်၍ဥက္ကဋ္ဌသည်ဒါရိုက်တာများအဖွဲ့အစည်းအဝေး မတက်ရောက်သည့်ပြင်ယင်း၏ကိုယ်စားဒါရိုက်တာတဦးဦးအားတာဝန်ပေးအပ်ခြင်းလည်းမရှိလျှင်တက်ရောက်လာသော ဒါရိုက်တာများမှတဦးအားလက်ရှိတျင်းပသောအစည်းအဝေး၏ဥက္ကဋ္ဌအဖြစ်ယာယီတင်မြှောက်ပြီးဆောင်ရွက်နိုင်သည်။ ယာယီဥက္ကဋ္ဌသည်ဒါရိုက်တာများအဖွဲ့အစည်းအဝေးတွင်ဥက္ကဋ္ဌကဲ့သို့ပြုမူနိုင်သည်။

ဒါရိုက်တာအဖွဲ့၏ လုပ်ဆောင်ချက်များ

၄၈။ ဒါရိုက်တာအဖွဲ့၏ ဥက္ကဋ္ဌအစည်းအဝေးတွင် ရွေးချယ်ရမည်။ ဒါရိုက်တာအဖွဲ့တွင် အခြားနည်းဖြင့် သတ်မှတ်ထား ခြင်း မရှိလျှင်

အဖွဲ့၏ အစည်းအဝေးအား အနည်းဆုံး (၃)လတကြိမ် အစည်းအဝေးမကျင်းပမီ (၇) ရက်ကြိုတင်၍ ဒါရိုက်တာ အဖွဲ့ထံ ဒါရိုက်တာများမှ ဥက္ကဋ္ဌထံသို့ ပေးပို့ထားသော လိပ်စာသို့ အကြောင်းကြားပြီး အစည်းအဝေး ကျင်းပရမည်။ အဆိုပါ အကြောင်းကြားစာတွင် အစည်းအဝေးတွင် ဆွေးနွေးမည့် အချက်အလက် အပြည့်အစုံ ကို ဖော်ပြ၍ စာတိုက်၊ သို့မဟုတ် ဖက်စ် (သို့) တခြားတနည်းနည်းဖြင့် ပေးပို့ရမည်။ထို့အပြင် ဒါရိုက်တာအဖွဲ့၏ အစည်းအဝေး တရပ်ရပ်အားခေါ်ယူခြင်း သည် အစည်းအဝေး ပြီးဆုံးချိန်အထိဖြစ်သည်။ အကယ်၍ ါရိုက်တာတစ်ဦးဦးသည် စာဖြင့်လက်မှတ်ရေးထိုးထားသော အကြောင်း ကြားစာဖြင့် အစည်းအဝေး မတက်ရောက်နိုင်ကြောင်းကို အကြောင်းကြားနိုင်သည်။

၄၉။ ဒါရိုက်တာအဖွဲ့ဝင် တစ်ဦးဦး (သို့) တစ်ဦးထက်ပိုသော ဒါရိုက်တာများသည် ဒါရိုက်တာအဖွဲ့ အစည်းအဝေးကို တယ်လီဖုန်း၊ ဗီဒီယို၊ အခြားဆက်သွယ်မှု ကိရိယာများဖြင့် တစ်ချိန်တည်းတွင် ကျင်းပနိုင်သည်။ထိုသို့ကျင်းပခြင်းသည် လုပ်ဆောင်ချက်များ ပြုလုပ်ခြင်း။

၅၀။ ဒါရိုက်တာအများစု လူကိုယ်တိုင်ဖြစ်စေ ယင်းတို့၏ တရားဝင်ကိုယ်စားလှယ်များမှ တက်ရောက်သော အစည်းအဝေးသည်လည်း ဒါရိုက်တာအဖွဲ့၏ အစည်းအဝေးဖြစ်မြောက်ရန် ထည့်သွင်းတွက်ချက်မှု ဖြစ်စေရမည်။

၅၁။ ဒါရိုက်တာများမှ စာဖြင့် ရေးသားဖော်ပြပြီး လက်မှတ်ရေးထိုးထားသော ဆုံးဖြတ်ချက်တရပ်ရပ်အား ကြေးနန်း၊ တဲလက်စ် ဖက်စ်များဖြင့် ပေးပို့ပါက ယင်းဆုံးဖြတ်ချက်သည် ဒါရိုက်တာအဖွဲ့မှ ဆုံးဖြတ်သကဲ့သို့ အကျိုးသက်ရောက်ပါသည်။ အဆိုပါ ဆုံးဖြတ်ချက်တွင် လိုအပ်သော အထောက်အထားအားလုံး ပူးတွဲတင်ပြရမည်။

ဒါရိုက်တာအဖွဲ့၏ ဆုံးဖြတ်ချက်များ

၅၂။ ဒါရိုက်တာများ၏ အစည်းအဝေးတိုင်းတွင် ဒါရိုက်တာတစ်ဦးလျှင် မဲတစ်မဲ ပေးခွင့်ရှိပြီး ပျက်ကွက်သော ဒါရိုက်တာသည် ယင်း၏ ကိုယ်စား ပုဂ္ဂိုလ်တစ်ဦးဦးအား တက်ရောက်ရန် ကိုယ်စားလှယ်လွှဲနိုင်သည်။ဒါရိုက်တာများ အဖွဲ့ အစည်းအဝေးတွင် သတ်မှတ်ထားသော ဥပဒေစည်းမျဉ်းများအရ အခြားနည်းဖြင့် လိုအပ်ချက်များမရှိလျှင် သာမန်ဆုံးဖြတ်ချက်များအား မဲပေး၍ ဆုံးဖြတ်နိုင်သည်။

၅၃။ အရေးပေါ် လိုအပ်လျှင် ဒါရိုက်တာများအဖွဲ့သည် အစည်းအဝေးမထိုင်ပဲ ဒါရိုက်တာအားလုံး၏ ကြိုတင် သဘော တူညီချက်ရယူ၍ ဆုံးဖြတ်ချက်တရပ်ရပ်အား ချမှတ်နိုင်သည်။ဒါရိုက်တာများအားလုံးမှ စာဖြင့်ရေးသား၍ လက်မှတ်ရေးထိုး ထားသော ဆုံးဖြတ်ချက်တရပ်သည် အစည်းအဝေးထိုင်၍ ဆုံးဖြတ်သကဲ့သို့ အကျိုးသက်ရောက်မှု ရှိပါသည်။ အဆိုပါ လက်မှတ် ရေးထိုးထားသော ဆုံးဖြတ်ချက်အား ဒါရိုက်တာများ အဖွဲ့ အစည်းအဝေးမှတ်တမ်းတွင် ထည့်သွင်းထားရမည်။

၅၄။ သတ်မှတ်ထားသော ဥပဒေများအရ အစုရှယ်ယာရှင်များ၏ သဘောတူညီချက်လိုအပ်သောကိစ္စများတွင် ဒါရိုက်တာ များအဖွဲ့မှ ဆွေးနွေးခြင်း၊ ဆုံးဖြတ်ခြင်း၊ လုပ်ငန်းထိန်းချုပ်ခြင်းနှင့်အထွေထွေကိစ္စရပ်များအား အကန့်အသတ်မရှိ အောက်ပါအတိုင်း ကိုယ်စားလှဲအပ်နိုင်သည်။

(က) အစုရှယ်ယာရှင်များ၏ သဘောတူညီချက်ရယူရန် လိုအပ်သော အမြတ်ဝေစုများကြေငြာခြင်း၊

(ခ) အထက်အပိုဒ် ၄၀(ဃ)၊ ကုမ္ပဏီ၏ လုပ်ငန်းစီမံကိန်း သို့မဟုတ် လိုအပ်ချက်တစ်ရပ်ရပ်၊ ပြင်ဆင်ချက်နှင့် အထူးပြုလုပ်ချက်တစ်ရပ်ရပ် သို့မဟုတ် လုပ်ငန်းစီမံကိန်း တစ်ရပ်ရပ်အတွက် အစုရှယ်ယာ ရှင်များ၏ သဘောတူညီချက်ရယူရန် လိုအပ်သော အမြတ်ဝေစုများ ကြေငြာခြင်း၊

(ဂ) မူလသက်မှတ်ထားသော မတည်ငွေရင်းအပြင် လိုချိုမှု အာမခံစာချုပ်များ (သို့)အခြားသောစာချုပ်များ၊ ထုတ်ဝေခြင်း၊ ကုမ္ပဏီ၏ ရင်းနှီးမှုပုံစံ ပြောင်းလဲခြင်းများ။

(ဃ) ကုမ္ပဏီနှင့် အစုရှယ်ယာရှင်များအကြား သဘောတူညီချက်ရယူခြင်း၊ အစီအစဉ်များရယူခြင်း သို့မဟုတ် လုပ်ဆောင်ချက်များ ပြုလုပ်ခြင်း။

(င) ကုမ္ပဏီ၏ အုပ်ချုပ်မှု ပုံစံ၊ စီမံခန့်ခွဲမှုပုံစံနှင့်ပတ်သက်သော အထူးပြုချက်နှင့် စပ်လျဉ်း၍ ပါတီနှစ်ခုလုံး၏ သဘောတူညီမှု ရယူရန်။

(စ) အမေရိကန်ဒေါ်လာ တစ်သန်းကျော် (သို့) ဘဏ္ဍာရေးနှစ်တစ်နှစ်၏ နှစ်ကုန်ရှိ စုစုပေါင်း ပိုင်သေပစ္စည်းတန်ဖိုး၏ ၃၀%နှင့် ညီမျှသောအာမခံကြေး(သို့) ချေးငွေများ ချေးယူခြင်းအတွက် ပါတီနှစ်ခုလုံးမှ သဘောတူညီချက် ရယူရန် လိုအပ်ခြင်း ကိစ္စရပ်များ။

(ဆ) အမေရိကန်ဒေါ်လာ တစ်သန်းထက်မကျော်သော ကုမ္ပဏီပိုင်ပစ္စည်းများအား ဝယ်ယူခြင်းနှင့် ထုခွဲရောင်းချခြင်း အောက်ပါကိစ္စရပ်များအတွက် ပါတီနှစ်ရပ်လုံး၏ သဘောတူညီမှု လိုအပ်ပါသည်။

၁– အဆိုပါ ဝယ်ယူခြင်း(သို့)ထုခွဲရောင်းချသည့် ပစ္စည်းများသည်ဘဏ္ဍာရေးနှစ်ကုန်ရှိ ကုမ္ပဏီ၏ စုစုပေါင်း ပစ္စည်းတန်ဖိုး၏ ၃၀% ထက်ကျော်ပါက

၂– အဆိုပါ ဝယ်ယူခြင်း(သို့)ထုခွဲရောင်းချသည့် ပစ္စည်းများသည် လုပ်ငန်းအတွက် လိုအပ်သောပစ္စည်းများ ဖြစ်နေပါက

(ဇ)

(ဈ) ဒါရိုက်တာအဖွဲ့၏ လုပ်ပိုင်ခွင့်နှင့် အာဏာများအား တတိယအခြားသော ပါတီများသို့ (သို့) အခြားသော ကော်မတီများသို့ ခွဲဝေချထားမှု ကိစ္စရပ်များ။

(ည) ခုံသမာဓိဆိုင်ရာ ဆုံးဖြတ်မှုများနှင့် ဥပဒေဆိုင်ရာဆုံးဖြတ်မှုများ၊ အစပျိုးပြုမှုများ ၊ကာကွယ်မှုများ

(ဋ) အထက်အပိုဒ်(၄၀–(ဂ))အရ ဖော်ပြထားသော ဝင်ငွေရှင်းတမ်း၊ လက်ကျန်ရှင်းတမ်းနှင့် နှစ်ချုပ်အစီရင်ခံစာ၊ စာရင်းစစ်များ၏ အစီရင်ခံစာ၊ ဒါရိုက်တာအဖွဲ့၏ အစီရင်ခံစာများနှင့် ပတ်သက်၍ အစုရှယ်ယာရှင်များမှ အတည်ပြုရန်အတွက် အဆိုပြုလွှာ။

(ဌ) စာရင်းစစ်များအား ခန့်ထားခြင်း၊ ရပ်ဆိုင်းခြင်းများ၊ သို့သော် အဆိုပါ စာရင်းစစ်များအား ခန့်ထားခြင်း၊ ရပ်ဆိုင်းခြင်းများသည် PriceWaterhouseCoopers, Delloitte , Ernst & Young or KPMG စာရင်းစစ်အဖွဲ့ကြီးများအတွင်းမှ မဟုတ်လျှင် ပါတီနှစ်ရပ်လုံး၏ ခွင့်ပြုချက်ရယူရမည်။

(ဍ) မြန်မာနိုင်ငံကုမ္ပဏီများအက်ဥပဒေအရ ဒါရိုက်တာများအဖွဲ့၏ ဆုံးဖြတ်ချက် ရယူရန် လိုအပ်သော အခြားသော ကိစ္စရပ်များအားလုံး။

၅၅။ ဒါရိုက်တာများအဖွဲ့၏ အစည်းအဝေးမှတ်တမ်းအား အင်္ဂလိပ်ဘာသာဖြင့် မှတ်တမ်းတင်ပြီး တက်ရောက်သော ဒါရိုက်တာအဖွဲ့များမှ လက်မှတ်ရေးထိုးရမည်။

၅၆။ ထို့ပြင်ပါတီ(အေ)နှင့်ပါတီ(ဘီ)ဖြင့်ဖွဲ့စည်းထားသောဒါရိုက်တာအဖွဲ့ရွေးချယ်ခန့်ထားရမည်မန်းနေဂျင်းဒါရိုက်တာ၏ သက်တမ်းမှာစတင်ခန့်ထားချိန်မှ(၃)နှစ်ဖြစ်သည်။မန်နေဂျင်းဒါရိုက်တာသည်ကုမ္ပဏီ၏ ဦးစီးအလုပ်အမှုဆောင်ဖြစ်စေရမည်။ ကုမ္ပဏီ၏ အမှုဆောင်အရာရှိချုပ်၏ တာဝန်နှင့်၊တရားဝင်ကိုယ်စားလှယ်၏ တာဝန်ကိုလည်းလုပ်ဆောင်ရမည်၊မြန်မာနိုင်ငံကုမ္ပဏီများအက်ဥပဒေအရဖြစ်စေး၊သို့မဟုတ်ဤသင်းဖွဲ့စည်းမျဉ်းအပုဒ်(၃၉၊၄၀၊၅၅)အရဖြစ်စေ၊အစုရှယ်ယာရှင်များ၏ အစည်းအဝေးမှဖြစ်စေ၊ဒါရိုက်တာအဖွဲ့အစည်းအဝေးမှဖြစ်စေ၊မန်နေဂျင်းဒါရိုက်တာသည်ထုတ်လုပ်ရေးပိုင်း၊လုပ်ငန်းပိုင်း၊စီမံခန့်ခွဲရေးပိုင်း၊ဘဏ္ဍာပိုင်းအပါအဝင်အရာရှိများအားလုံးကို(ဒီဝိုင်မန်နေဂျင်းဒါရိုက်တာမှအပ)ခန့်ထားနိုင်သည်။

၅၇။ မန်နေဂျင်းဒါရိုက်တာသက်တမ်းကုန်ဆုံးလျှင်မန်နေဂျင်းဒါရိုက်တာအသစ်ခန့်ထားရန်အမည်စာရင်းအားပါတီ(အေ) မှပြန်လည်အဆိုပြုတင်ပြပြီးဒါရိုက်တာအဖွဲ့အတည်ပြုခန့်အပ်နိုင်သည်၊ထို့အပြင်ပါတီ(အေ)သည်လုံလောက်သောအကြောင်းပြချက်ဖြင့်မန်နေဂျင်းဒါရိုက်တာခန့်အပ်ခြင်း၊အစားထိုးခြင်း၊ဖယ်ရှားခြင်းများအားလိုအပ်လျှင်လိုအပ်သလိုအချိန်မရွေးတင်ပြခွင့်ရှိသည်။

၅၈။ လက်ထောက်မန်နေးဂျင်းဒါရိုက်တာကို ပါတီဘီထဲမှ အမည်စာရင်းတင်သွင်းပြီး ဒါရိုက်တာဘုတ်အဖွဲ့မှ ရွေးချယ်ရမည်။ ၄င်းခန့်ထားသည့်နေ့မှ ၃–နှစ်တာဝန်ထမ်းဆောင်ရမည်ဖြစ်သည်။

၅၉။ မန်နေဂျင်းဒါရိုက်တာအားလက်ရှိဒါရိုက်တာများထဲမှပါတီ(ဘီ)မှရွေးချယ်အဆိုပြုပြီးဒါရိုက်တာအဖွဲ့အတည်ပြုခန့်အပ်နိုင်သည်။

၆၀။ မန်နေဂျင်းဒါရိုက်တာ သို့မဟုတ်ဒီဝိုင်မန်နေဂျင်းဒါရိုက်တာသက်တမ်းကုန်ဆုံးလျှင်မန်နေဂျင်းဒါရိုက်တာအသစ်ခန့်ထားရန်အမည်စာရင်းအားမူလအဆိုပြုတင်ပြခဲ့သည့်ပါတီ(အေ)မှပင်နာမည်စာရင်းအသစ်သို့မဟုတ်မူလမန်နေဂျင်းဒါရိုက်တာအားပြန်လည်ခန့်ထားရန်လည်အဆိုပြုတင်ပြပြီးဒါရိုက်တာအဖွဲ့အတည်ပြုခန့်အပ်နိုင်သည်၊အထက်စာပုဒ်အပြင်မည်သည့်ပါတီမှမဆိုလက်ရှိမန်နေဂျင်းဒါရိုက်တာအားအကျင့်ပျက်ခြင်းကြောင့်နေရာမှဖယ်ရှားရန်အဆိုပြုနိုင်သည်။ အဆိုပါဖယ်ရှားသည့် မန်နေဂျင်းဒါရိုက်တာ၏ နေရာတွင်အစားထိုးရန်ပါတီများမှတောင်းဆိုနိုင်သည်။

၆၁။ ဒါရိုက်တာအဖွဲ့မှ အတွင်းရေးမှူးတဦး အားခန့် အပ်သည့် နေ့မှ(၃)နှစ်ခန့် အပ်နိုင်သည်၊ အတွင်းရေးမှူး၏ တာဝန်များမှာ ဒါရိုက်တာအဖွဲ့မှပေးအပ်သောတာဝန်များ၊ အဖွဲ့အစည်း၏ မှတ်တမ်းနှင့်စာအုပ်၊စာရွက်စာတမ်းများ အားထိမ်းသိမ်းခြင်း၊ဥက္ကဌ မန်နေဂျင်းဒါရိုက်တာ နှင့်ဒါရိုက်တာများ အဖွဲ့နှင့် အစုရှင်များ အဖွဲ့အစည်းအဝေဖိတ်စာများပေးပို့ရန်ရာတွင်ကူညီပေးခြင်းများ ဖြစ်ပါသည်။

ကုမ္ပဏီတံဆိပ်

၆၂။ ကုမ္ပဏီ၏ တံဆိပ်ကို မန်နေဂျင်းဒါရိုက်တာ၏ ဆုံးဖြတ်ချက်အရ တာဝန်ပေးအပ် ခြင်းခံရသူဖြစ်စေ၊ မန်နေဂျင်းဒါရိုက်တာကစာဖြင့်ခန့်ထားသော ပုဂ္ဂိုလ် ရှေ့မှောက်တွင်ဖြစ်စေမှ တစ်ပါး မည်သည့် စာချုပ်စာတမ်း တစ်ခုခုတွင်မျှ ခတ်နှိပ်ခြင်းမပြုရပါ။

အမြတ်ဝေစုများနှင့် သီးသန့်ရန်ပုံငွေ

၆၃ ။ဒါရိုက်တာများ အဖွဲ့သည်အထွေထွေအစည်းအဝေးတွင်ကုမ္ပဏီ၏ ဘဏ္ဍာရေးနှစ်တနှစ်အတွက်ရရှိသောစုစုပေါင်းအမြတ်အစွန်းမှပေးပေးဝေသင့်သောအမြတ်ဝေစုအား၊ အစုရှင်များ၏ အစုရှယ်ယာထည့်ဝင်မှုအချိုးအရတွက်ချက်တင်ပြခြင်းအားကြေငြာနိုင်သည်။ဤအမြတ်ဝေစုများပေးချေမှုအလိုငှာဤစာပုဒ်(၆၃)ပါကုမ္ပဏီ၏ အသားတင်အမြတ်တွက်ချက်မှုသည် ဘဏ္ဍာရေးနှစ်အတွင်းစုစုပေါင်းအသားတင်အမြတ်မှကုမ္ပဏီ၏ ပေးရန်ရှိအခွန်အခအားလုံးအားပေးချေပြီးနောက်အခြားလျာထားမှုနှင့်သီးသန့် ရံပုံငွေများအား နှုတ်ပယ်ပြီးနောက် ကျန်ရှိသောအမြတ်အပေါ် အမြတ်ဝေစုပေးဝေရန်ဖြစ်သည်။

၆၄။ အစုရှယ်ယာရှင်များသည်ဒါရိုက်တာများအဖွဲ့ထံဘဏ္ဍာရေးနှစ်တိုင်းအတွက်အမြတ်အစွန်းရှိပါပေးဝေရန်ရှိသောအမြတ်ဝေစုနှင့်အမြတ်ဝေစုခွဲဝေစာရင်းအားတွက်ချက်ပြီးကြေငြာပေးရန်နှင့်အဆိုပါစာရင်းအားအစုရှယ်ယာရှင်များ၏ အစည်းအဝေးတွင် အတည်ပြုပေးရန်တောင်းဆိုနိုင်သည်။

၆၅။ အကယ်၍အမြတ်ဝေစုများအားငွေသားနှင့်ပေးချေခြင်းဖြစ်ပါကကုမ္ပဏီမှပေးရန်ရှိသောအမြတ်ဝေစုစာရင်းအားအတည်ပြုကြေငြာပြီးရက်ပေါင်း(၆၀)ထက်နောက်မကျစေဘဲကုမ္ပဏီ၏ ဘဏ်စာရင်းမှသက်ဆိုင်ရာအစုရှယ်ရာရှင်အသီးသီး၏ ဘဏ်စာရင်းများသို့လွှဲပြောင်းပေးချေရမည်။

၆၆။ အမြတ်ဝေစုများအတွက်ကုမ္ပဏီမှအတိုးကျခံပေးခြင်းမရှိစေရ။

အမြတ်များနှင့် သီးသန့်ငွေများကို မတည်ငွေရင်း အဖြစ်လွှဲပြောင်းခြင်း

၆၇။ ကုမ္ပဏီ၏ ဘဏ္ဍာရေးစာရင်းများတွင် အမြတ်များနှင့် သီးသန့်ငွေများခေါင်းစဉ်ဖြင့် စာရင်း ဖေါ်ပြထားထားသည့်ငွေသို့မဟုတ်အမြတ်ဝေစုပေးဝေရန် အတွက် လျာထားငွေများနှင့်အခြားနည်းဖြင့် ရရှိရန်ငွေများကို ဒါရိုက်တာများသည် အထူးဆုံးဖြတ်ချက်အရ ထောက်ခံလျှင် ကုမ္ပဏီသည် ယင်းငွေများကို မတည်ငွေ ရင်းအဖြစ် သတ်မှတ်ရန် လိုအပ်သည်ဟု ဆုံးဖြတ်နိုင်သည်။

၆၈။ အထက်ပါဆုံးဖြတ်ချက်ချမှတ်ထားစေကာမူဒါရိုက်တာများကဖွဲ့သည်ရင်းနှီးမြှုပ်နှံမည့်လုပ်ငန်းနှင့်စပ်လျဉ်းသည့်လျာထားမှုများခတွက်ချက်မှုများစီစစ်မှုများအားပြုလုပ်ပြီးမှရင်းနှီးမြှုပ်နှံမည့်ငွေပမာဏအားဆုံးဖြတ်ရမည်ဖြစ်ပါသည်။ အလားတူအပြည့်အဝပေးသွင်းပြီးသောအစုရှယ်ယာများအတွက်ခွဲဝေချပေးခြင်းနှင့်မှတ်ပုံတင်ခြင်းများနှင့်ဆက်စပ်လျက်ရှိသောလုပ်ဆောင်ရန်ကိစများအားလုံးလည်းပြုလုပ်ပေးရမည်။

စာရင်းများထားသိုခြင်းနှင့်စာရင်းစစ်ဆေးခြင်း

၆၉။ ကုမ္ပဏီ၏ စာရင်းများ အားမြန်မာနိုင်ငံစာရင်းကိုင်စံနှုန်းသတ်မှတ်ချက်များနှင့် အညီ၊ အင်္ဂလိပ်၊မြန်မာနှစ်ဘာသာဖြင့် မှန်ကန်စွာ ရေးသွင်းထိမ်းသိမ်းထားရှိမည်ဖြစ်ပြီးနိုင်ငံတကာစံနှုန်းနှင့် အညီ အနီးစပ်ဆုံးမှန်ကန်စွာအစီရင်ခံနိုင်ရန်ပြုစုထားရှိရမည်။

၇၀။ လုပ်ဆောင်ချက်များဖော်ပြရာတွင်အသုံးပြုမည့်ငွေကြေးမှာမြန်မာကျပ်ဖြစ်ပါသည်။

၇၁။ ကုမ္ပဏီ၏ စာရင်းများအား လွတ်လပ်သောပြင်ပစာရင်းစစ်အဖွဲ့ဖြင့်စစ်ဆေးခံရန်နှစ်ဖက်လုံးသောပါတီမှသဘောတူညီပြီးပြင်ပစာရင်းစစ်အားမြန်မာနိုင်ငံကုမ္ပဏီများအက်ဥပဒေပုဒ်မ(၁၄၄)နှင့်အညီအစုရှယ်ယာရှင်များ၏ အစည်းအဝေးတွင်ခန့်အပ်မည်ဖြစ်ပါသည်။ဘဏ္ဍာ ရေးနှစ်ကုန်ဆုံးချိန်တွင်စာရင်းစစ်ခန့်အပ်ခြင်းဆိုင်ရာသဘောတူညီချက်ပါစည်းကမ်းချက်နှင့်အညီစာရင်းစစ်သည်ဘဏ္ဍာရေးနှစ်ချုပ်အစီရင်ခံစာကိုနိုင်ငံတကာစံနှုန်းနှင့်အညီအင်္ဂလိပ်ဘာသာဖြင့်ပြုစုပြီးဒါရိုက်တာများအဖွဲ့သို့ပေးပို့တင်ပြရမည်။

၇၂။ ကုမ္ပဏီ၏ ဘဏ္ဍာရေးနှစ်မှာဧပြီလ(၁)ရက်မှစတင်ပြီးယင်းနှစ်နှင့်တဆက်ထဲဖြစ်သောပြက္ခဒိန်နှစ်၏ မတ်လ(၃၁)ရက်နေ့တွင်ပြီးဆုံးမည်ဖြစ်ပါသည်။

၇၃။ လိုအပ်လျှင် ပါတီ(အေ)သို့မဟုတ် ပါတီ(ဘီ)မှကုမ္ပဏီ၏ အတွင်းစာရင်းစစ်အားခန့် အပ်လိုသောပါတီ၏ စရိတ်ဖြင့်ခန့်အပ်နိုင်ပြီးတွေ့ရှိချက်အားဒါရိုက်တာများအဖွဲ့သို့ တိုက်ရိုက်အစီရင်ခံနိုင်သည်။

၇၄။ မန်နေဂျင်းဒါရိုက်တာသည်စာရင်းမှတ်တမ်းများအားမြန်မာနိုင်ငံတွင်းရှိမှတ်ပုံတင်ထားသောရုံးခန်းလိပ်စာ၊သင့်တော်သောနေရာတွင်ထိမ်းသိမ်းထားရှိမည်ဖြစ်ပြီးဒါရိုက်တာများမှရုံးချိန်အတွင်းစစ်ဆေးကြည့်ရှုနိုင်ရန်ဖွင့်လှစ်ထားမည်ဖြစ်သည်။

၇၅။ မန်နေဂျင်းဒါရိုက်တာသည်ဘဏ္ဍာရေးနှစ်ချုပ်စာရင်းစစ်ဆေးချက်အစီရင်ခံစာကအစုရှယ်ယာရှင်များ၏ အစည်းအဝေးမတိုင်မီအနဲဆုံး(၆)ရက်ကြိုတင်၍ဒါရိုက်တာများအဖွဲ့သို့တင်ပြပြီးအတည်ပြုချက်ရယူရေးတွက်စီစဉ်ဆောင်ရွက်ရန်။

၇၆။ အရှုံးအမြတ်ရှင်းကမ်းနှင့် လက်ကျန်ရှင်းတမ်းအပါအဝင်ဖြစ်သောဘဏ္ဍာရေးစာရင်းများနှင့်နှစ်ချုပ်စာရင်းစစ်ဆေးချက်အစီရင်ခံစာနှင့်စာရင်းမှပယ်ဖျက်သင့်သောကိစ္စရပ်များ အားအစုရှယ်ယာရှင်များ၏ အရပ်ရပ်အထွေထွေအစည်းအဝေးကြီးတွင်တင်ပြ၍ အတည်ပြုချက်ရယူရမည်။အရှုံးအမြတ်ရှင်းကမ်းနှင့် လက်ကျန်ရှင်းတမ်းအပါအဝင်ဖြစ်သောဘဏ္ဍာရေးစာရင်းများနှင့်နှစ်ချုပ်စာရင်းစစ်ဆေးချက်အစီရင်ခံစာမိတ္တူတစောင်အား အစည်းအဝေးမစမီ(၇)ရက်ကြိုတင်၍ အပုဒ်(၇၀)အရအစုရှယ်ယာရှင်များ၏ အရပ်ရပ်အထွေထွေအစည်းအဝေးကြီး အားတက်ရောက်ရန် အကြောင်းကြားထားသောအစုရှယ်ယာရှင်အားလုံးထံသို့ပေးပို့ရမည်။

နို့တစ်စာများ

၇၇။ ဤစာသင်းဖွဲ့စည်းမျဉ်းအရ နို့တစ်စာနှင့်အခြားသောအကြောင်းကြားစာများအားမှတ်ပုံတင်ထားသော လိပ်စာသို့ စာတိုက်၊အီးမေးလ်၊တယ်လီဖုံး၊တဲလက်ကစ်၊ဖက်စ်၊ကြေးနန်းများမှတစ်ဆင့်အကြောင်းကြားစာပေးပို့သည့်ကုန်ကျစရိတ်အားကုမ္ပဏီမှအပြည့်အဝ ကြိုတင်ပေးဆောင်ပြီး၊ကုမ္ပဏီမှ မည်သည့် အဖွဲ့ဝင်ထံသို့မဆိုပုဂ္ဂိုလ်အား ဖြင့်ဖြစ်စေ၊ထိုသူ၏ ကုမ္ပဏီတွင်မှတ်ပုံတင်ထားသောလိပ်စာသို့စာတိုက်မှတစ်ဆင့်ပေးပို့ခြင်းဖြင့် ဖြစ်စေပေးပို့နိုင်သည်။

စာရင်းရှင်းလင်းဖျက်သိမ်းခြင်း

၇၈။ ကုမ္ပဏီသည်အောက်ပါအကြောင်းများတရပ်ရပ်ပေါ် ပေါက်လျှင်စာရင်းရှင်းလင်းဖျက်သိမ်းနိုင်သည်။

(က) ပါတီ(၂)ဦးနှစ်ဘက်လုံးမှစာရင်းရှင်းလင်းဖျက်သိမ်းရန်သဘောတူလျှင်၊

(ခ) မြန်မာအစိုးရပိုင်းမှအာဏာပိုင်များမှကုမ္ပဏီပိုင်ပစ္စည်းများ အားလုံးသို့မဟုတ် အဓိကကျသောပစ္စည်းများအားသိမ်းယူလျှင်၊

(ဂ) မြန်မာနိုင်ငံတရားရုံးမှစာရင်းရှင်းလင်းဖျက်သိမ်းရန်အမိန့်ချမှတ်လျှင်၊

(ဃ) မြန်မာနိုင်ငံမှချမှတ်ထားသောဥပဒေ၊စည်းမျဉ်း၊စည်းကမ်းများအရကုမ္ပဏီ၏လုပ်ငန်းလည်ပတ်ရန်ဆက်လက်မစွမ်းဆောင်နိုင်လျှင်။

၁၀။ မြန်မာနိုင်ငံကုမ္ပဏီများ အက်ဥပဒေနှင့်အညီစာရင်းရှင်းဖျက်သိမ်းရေးအရာရှိ ခန့်အပ်ခြင်း၊တာဝန်နှင့်လုပ်ပိုင်ခွင့်များနှင့်လုပ်ငန်းအစီအစဉ်များအားစာရင်းရှင်းလင်းဖျက်သိမ်းခြင်းအတွက် ဆောင်ရွက်ရမည်။

၁၁။ ကုမ္ပဏီသည်အထက်အပုဒ်(၇၉)နှင့်(၈၀)အရစာရင်းရှင်းလင်းဖျက်သိမ်းရန်အကြောင်းတရပ်ရပ်ပေါ်ပေါက်လျှင်စာရင်းရှင်းလင်းဖျက်သိမ်းခြင်းစရိတ်များ၊လစာနှင့်စရိတ်များအားလုံးအားဦးစားပေး၍ပေးချေပြီးနောက်ရှင်းလင်းရန်လိုအပ်သောရရန်၊ပေးရန်ရှိငွေများအားလုံးရှင်းလင်းပေးချေပြီး၊ကျန်ရှိသောအသားတင်ပိုင်ဆိုင်ပစ္စည်းများအားကုမ္ပဏီ၏အစုရှယ်ယာရှင်များသို့ယင်းတို့၏အစုရှယ်ယာပိုင်ဆိုင်မှုအချိုးအလိုက်ဝေငှပေးရမည်။

အောက်တွင် အမည်၊ နိုင်ငံသား၊ နေရပ်နှင့် အကြောင်းအရာစုံလင်စွာပါသော ဇယားတွင်လက်မှတ်ရေးထိုးသူ ကျွန်ုပ်တို့ ကိုယ်စီကိုယ်ငှသည် ဤသင်းဖွဲ့စည်းမျဉ်းအရ ကုမ္ပဏီတစ်ခုဖွဲ့စည်းရန်လိုလားသည့်အလျောက် ကျွန်ုပ်တို့၏ အမည်အသီးသီးနှင့်ယှဉ်တွဲ၍ ပြထားသော အစုရှယ်ယာများကို ကုမ္ပဏီ၏ မတည်ရင်းနှီးငွေတွင် ထည့်ဝင်ရယူကြရန် သဘောတူကြပါသည်။

စဉ်	အစုထည့်ဝင်သူများ၏ အမည်၊နေရပ်လိပ်စာနှင့်အလုပ်အကိုင်	နိုင်ငံသားနှင့် အမျိုးသား မှတ်ပုံတင်အမှတ်	ဝယ်ယူသော အစုရှယ်ယာ ဦးရေ	ထိုးမြဲလက်မှတ်
၁။	LG International Corporation (Represented By) Mr. Hoon Jae Lee 1013-dong 1005-ho, Taegang Apt., Gongneung 2-dong, Nowon-gu, Seoul, Korea. (Businessman) Mr. Jin Ho Park 104-1102(Chunggu Joonggye-dong Apt, Joongye-dong), Joonggye-ro 184, Nowon-gu, Seoul, Korea. (Businessman) Mr.Kwang Ryun Song 101-dong 301-ho, Hakdong-ro 409, Gangnam-gu, Seoul, Korea. (Businessman)	Incorporated In Korea Korean P.P. No. M74326842 Korean P.P. No. M16817324 Korean P.P. No. M78146575	၅၁%	

ရန်ကုန်မြို့။ နေ့စွဲ ၊ ၂၀၁၅ ခုနှစ်၊ လ၊ ( ) ရက် ။

အထက်ပါ လက်မှတ်ရှင်များသည် ကျွန်ုပ်၏ ရှေ့မှောက်တွင် လက်မှတ်ရေးထိုးကြပါသည်။

DAW ... YU
B.C... ...P.A
...TIFIED P... ...COUNTANT
AUDITOR ...ULTANT

အောက်တွင် အမည်၊ နိုင်ငံသား၊ နေရပ်နှင့် အကြောင်းအရာစုံလင်စွာပါသော ဇယားတွင်လက်မှတ်ရေးထိုးသူ ကျွန်ုပ်တို့ ကိုယ်စီကိုယ်ငှသည် ဤသင်းဖွဲ့စည်းမျဉ်းအရ ကုမ္ပဏီတစ်ခုဖွဲ့စည်းရန်လိုလားသည့်အလျောက် ကျွန်ုပ်တို့၏ အမည်အသီးသီးနှင့်ယှဉ်တွဲ၍ ပြထားသော အစုရှယ်ယာများကို ကုမ္ပဏီ၏ မတည်ရင်းနှီးငွေတွင် ထည့်ဝင်ရယူကြရန် သဘောတူကြပါသည်။

စဉ်	အစုထည့်ဝင်သူများ၏ အမည်၊နေရပ်လိပ်စာနှင့်အလုပ်အကိုင်	နိုင်ငံသားနှင့် အမျိုးသား မှတ်ပုံတင်အမှတ်	ဝယ်ယူသော အစုရှယ်ယာ ဦးရေ	ထိုးမြဲလက်မှတ်
၂။	Blue Diamond Cement Co.,Ltd (Represented By) U Kyaw Soe Win No.33/D, Yadanar Street, 7th Quarter, Mayangone Township, Yangon, Myanmar. (Businessman)	Incorporated In Myanmar Myanmar 12/ Ma Ya Ka (Naing)125421	၄၉%	
	Daw Khaing Mu Mu Building No.O, No.(4) Quarter, No.(8) Shwe Myint Zu Street, Kamayut Township, Yangon, Myanmar. (Businesswoman)	Myanmar 8/ Ma Ka Na (Naing)010989		

ရန်ကုန်မြို့။ နေ့စွဲ ၊ ၂၀၁၅ ခုနှစ်၊ လ ၊ ( ) ရက် ။

အထက်ပါ လက်မှတ်ရှင်များသည် ကျွန်ုပ်၏ ရှေ့မှောက်တွင် လက်မှတ်ရေးထိုးကြပါသည်။

DAW ... IN YI
B.Co... C.P.A
CERTIFIED P... CCOUNTANT
AUDITOR ... SULTANT

UNDER THE MYANMAR COMPANIES ACT

PRIVATE JOINT VENTURE COMPANY LIMITED BY SHARES

MEMORANDUM OF ASSOCIATION

OF

HIGHLAND CEMENT INTERNATIONAL CO.,LTD

UNDER THE MYANMAR COMPANIES ACT

PRIVATE JOINT VENTURE COMPANY LIMITED BY SHARES

MEMORANDUM OF ASSOCIATION

OF

HIGHLAND CEMENT INTERNATIONAL CO.,LTD

Name of Company

1. The name of the joint venture company is "HIGHLAND CEMENT INTERNATIONAL CO.,LTD (hereinafter referred to as the "**Company**")

Registered Office

2. The Registered Office of the Company will be situated at ------within the Republic of the Union of the Myanmar.

3. Private Company

4. The Company has been formed under the Myanmar Companies Act as a joint venture company of LG INTERNATIONAL CORP. ("**PARTY A**") and BLUE DIAMOND CEMENT COMPANY LIMITED ("**PARTY B**") and accordingly following provisions shall have effect:

   a. *The number of shareholders of the Company, exclusive of persons who are in the employment of the Company, shall be limited to fifty.*
   b. *Any invitation to the public to subscribe for any share or debenture or debenture stock of the Company is hereby prohibited.*

5. All provisions of Myanmar Companies Act shall apply.

6. The Company shall apply and obtain a permit from the Myanmar Investment Commission and operate under the Foreign Investment Law in the Republic of the Union of the Myanmar.

7. The Company shall also be registered under the Myanmar Companies Act.

8. The objectives for which the Company is established are those set out in the sub-clauses [(1) to (---)] both inclusive of this clause.

   (1) constructing a cement factory for the manufacture and sale of cement products;
   (2) excavating and production of limestone;
   (3) manufacturing, marketing and distributing cement products and any other related products that as the Company deems fit from time to time;

(4) to acquire machinery , spare parts, raw materials and others necessary for the production of above products and to sell whole and retail finish & semi finish products locally and abroad ;
to carry out any and all businesses and activities ancillary or related to any of the foregoing paragraphs and any other businesses and activities within the scope of manufacturing that the Company deems fit from time to time; and

(5) to carry on all or any kind of the business of manufacturers, assembles, producers, suppliers, distributors, installers, maintainers, of goods, articles and commodities of every kind and description whatsoever. Also to import, inter alia, materials, goods, machineries and technologies that the Company deems fit from time to time;

(6) to invest and deal with the funds of the Company not immediately required, in such manner, as the Company may deem fit from time to time;

(7) to lend money to a person or company to the extent permitted by applicable law, as the Company may deem fit for the achievement of the Company's objectives;

(8) to borrow money with or without security and to raise or secure the payment of money by mortgage of the whole or any part of the property of the Company, or in such other manner, as the Company may deem fit from time to time;

(9) to enter into any arrangement with any third party including the government or authority, local or otherwise, that may be conducive to the Company's objectives, and to obtain from such party, any rights, privileges and concessions, which the Company may think desirable to obtain and to carry out, exercise and comply with any such arrangements, rights, privileges and concessions; and

(10) generally to do all such things as are incidental or conducive to the attainment of the objects and it is declared that all or any of the foregoing objects and powers may be carried out or exercised in the Republic of the Union of the Myanmar or elsewhere.

9. The liability of the shareholders of the Company is limited to the value of the shares taken by each shareholder.

10. The authorized capital of the Company shall be One Hundred Twenty Million US Dollars (USD 120,000,000), divided into 120,000,000 shares, each with a par value of One United State Dollar (USD 1) each.

11. The initial capital of the Company shall be allotted, as follows:

	Number of Shares	**Total Value (USD)**	**Shareholding Ratio**
PARTY A	40,000,000	40,000,000	51%
PARTY B	38,431,373	38,431,373	49%
Total	78,431,373	78,431,373	100%

The Company shall have power from time to time to increase or reduce the share capital as and when the Company's directors may advise or deem necessary. Upon any increase of capital, new shares may be issued with any preferential, deferred or qualified with special rights, privileges or conditions provided always that the rights attached to the shares having preferential, deferred or qualified with special rights, privileges or conditions may be altered or dealt with in accordance with the Articles of Association of the Company, but not otherwise.

We, the several persons, whose names, nationalities, addresses and descriptions are subscribed below, are desirous of being formed into a Company in pursuance of this Memorandum of Association, and we respectively agree to take the number of shares in the Capital of the Company set opposite our respective names.

Sr. No.	Name, Address and Occupation of Subscribers	Nationality & N.R.C No	Number of shares taken	Signatures
1	LG International Corporation (Represented By) Mr. Hoon Jae Lee 1013-dong 1005-ho, Taegang Apt., Gongneung 2-dong, Nowon-gu, Korea. (Businessman)	Incorporated In Korea Korean P.P. No. M74326842	51%	
	Mr. Jin Ho Park 104-1102(Chunggu Joonggye-dong Apt, Joongye-dong), Joonggye-ro 184, Nowon-gu, Seoul, Korea. (Businessman)	Korean P.P. No. M16817324		
	Mr.Kwang Ryun Song 101-dong 301-ho, Hakdong-ro 409, Gangnam-gu, Seoul, Korea. (Businessman)	Korean P.P. No. M78146575		

Yangon : : Dated Day of , 2015.

It is hereby certified that the persons mentioned above put their signature in my presence.

DAW T... IN YU
B.C... C.P.A
CERTIFIED P... ACCOUNTANT
AUDITOR ... CONSULTANT

We, the several persons, whose names, nationalities, addresses and descriptions are subscribed below, are desirous of being formed into a Company in pursuance of this Memorandum of Association, and we respectively agree to take the number of shares in the Capital of the Company set opposite our respective names.

Sr. No.	Name, Address and Occupation of Subscribers	Nationality & N.R.C No	Number of shares taken	Signatures
2	Blue Diamond Cement Co.,Ltd (Represented By) U Kyaw Soe Win No.33/D, Yadanar Street, 7th Quarter, Mayangone Township, Yangon, Myanmar. (Businessman) Daw Khaing Mu Mu Building No.O, No.(4) Quarter, No.(8) Shwe Myint Zu Street, Kamayut Township, Yangon, Myanmar. (Businesswoman)	Incorporated In Myanmar Myanmar 12/ Ma Ya Ka (Naing)125421 Myanmar 8/ Ma Ka Na (Naing)010989	49%	

Yangon : : Dated Day of , 2015.

It is hereby certified that the persons mentioned above put their signature in my presence.

DAW [illegible] WIN YU
B.Com [illegible] C.P.A
CERTIFIED P[illegible] ACCOUNTANT
AUDITOR [illegible] SULTANT

UNDER THE MYANMAR COMPANIES ACT

PRIVATE JOINT VENTURE COMPANY LIMITED BY SHARES

ARTICLES OF ASSOCIATION
OF
HIGHLAND CEMENT INTERNATIONAL CO.,LTD

PRELIMINARY

The following regulations constitute the Articles of Association governing [company name] with its registered office in Yangon, the Union of the Republic of Myanmar, established as a joint venture company (hereinafter referred to as the **"HIGHLAND CEMENT INTERNATIONAL CO., LTD."**) pursuant to the Joint Venture Agreement dated the [---]th day of [ ], [ ] (the **"JV Agreement"**) made between **LG INTERNATIONAL CORP.** (hereinafter **"PARTY A"**) with its registered office at 128, Yeoui-daero, Yeongdeungpo-gu, Seoul, Korea and **BLUE DIAMOND CEMENT COMPANY LIMITED** (hereinafter **"PARTY B"**) with its registered office at No.503, Condo-A, Min Dama Housing Estate, Mun Dama Road, Mayangone Township, Yangon, the Republic of the Union of the Myanmar.

PRIVATE JOINT-VENTURE COMPANY

1. The Company is to be a private company as defined in section 2 sub-section (1) clause (13) of the Myanmar Companies Act and accordingly the following provisions shall have effect:

   (1) The number of shareholders of the Company, exclusive of persons who are in the employment of the Company shall be limited to fifty provided that if two or more persons, hold one or more shares in the Company jointly, they shall for the purpose of this clause be considered a single shareholder;

   (2) Any invitation to the public to subscribe for any share or debenture or debenture stock of the Company is hereby prohibited; and

   (3) The right to transfer the shares of the Company shall be restricted in the manners stipulated hereafter and in the JV Agreement.

2. The regulations contained in Table A (in the first Schedule of the Myanmar Companies Act) shall not apply to the Company except in so-far-as they are expressly incorporated or deemed to be incorporated herein, compulsory regulations stipulated in Section 17 sub-section (2) of the Myanmar Companies Act shall always apply to the Company.

3. These Articles of Association (hereinafter referred to as "**Articles**") are adopted pursuant to the JV Agreement for the purpose of forming this Company. The JV Agreement shall be binding on the Company and its shareholders (hereinafter referred to as "**Shareholders**") as if the terms thereof are set out in these Articles. If there is any inconsistency between these Articles and the JV Agreement, the terms of the JV Agreement shall prevail.

CAPITAL AND SHARES

4.

(1) The authorized capital of the Company shall be One Hundred Twenty Million US Dollars (USD 120,000,000), divided into 120,000,000 shares, each with a par value of One United State Dollar (USD 1) each.

(2) The initial capital of the Company shall be allotted, as follows:

	Number of Shares	**Total Value (USD)**	**Shareholding Ratio**
PARTY A	40,000,000	40,000,000	51%
PARTY B	38,431,373	38,431,373	49%
Total	78,431,373	78,431,373	100%

Both PARTY A shares and PARTY B shares shall carry the same rights and privileges and shall rank pari passu in all respects with other existing shares (if any); provided that any unissued shares of the Company for the time being, if applicable, shall only be allotted and issued subject to clause 9 below.

(3) The total issued and paid up capital of the Company shall be Seventy-Eight Million Four Hundred Thirty-One Thousand Three Hundred Seventy-Three United States Dollars (USD 78,431,373), which shall be contributed by the Parties as follows:

(a) PARTY A shall subscribe for 40,000,000 shares at par value for the sum of Forty Million US Dollars (USD 40,000,000) to be paid in cash. PARTY A's subscription shall constitute fifty one percent (51%) of the total issued and paid-up capital of the Company.

(b) PARTY B shall subscribe for 38,431,373 shares at par value, which shall be paid for, as follows:

(i) contribution in kind of certain assets valued at USD 38,398,784, as set forth in Appendix B of JV Agreement (the "**Contributed Assets**"); and

(ii) contribution in cash, in the amount of USD 32,589 upon the incorporation of the Company and issuance of the MIC Permit.

PARTY B's total subscription as described above shall constitute forty nine percent (49%) of the total issued and paid-up capital of the Company.

(c) No shareholder shall, without the prior written consent of the other shareholder, create or permit to subsist any liens or encumbrances of any nature whatsoever over its shares or any part of its interest in any shares.

5. Subject to the provisions, if any, in the Memorandum of Association of the Company, and without prejudice to any special rights previously conferred on the holders of any existing shares in the Company, any share in the Company may be issued with such restrictions,

whether in regard to dividend, voting, return of share capital, or otherwise, as the Company may from time to time determine by special resolution.

6. Every person whose name is entered as a shareholder in the register of shareholders shall, without payment, be entitled to a certificate under the common seal of the Company specifying the share or shares held by him and the amount paid up thereon. Provided, that, in respect of a share or shares held jointly by several persons, the Company shall not be bound to issue more than one certificate, and delivery of a certificate for share to one of several joint holders shall be sufficient delivery to all.

7. Except to the extent allowed by Article 54A of the Myanmar Companies Act, no part of the funds of the Company shall be employed in the purchase of, or in loans upon the security of, the Company's shares.

8. The Shareholders agree that any issuance of new shares after the incorporation of the Company, except the transactions contemplated herein (the "**Additional Shares**"), shall require the approval of all Shareholders of the Company. In the event that the Shareholders agree to issue any Additional Shares, the Additional Shares shall be offered to all Shareholders, and each shareholder shall be entitled at all times, in proportion to their respective shareholdings, to subscribe to and/or pay for its pro-rata share of the said additional shares of the Company. In the event that one of the Shareholders fails to subscribe and/or pay for its pro-rata share of the Additional Shares to be issued by the Company, the other shareholder shall have the right to subscribe to such shares in addition to its own pro-rated shares. Each Party shall pay its subscription price to newly issued shares on or before the date set by the board of Directors (the "**Board**"), which date shall be no later than thirty (30) days after the resolution thereof.

9. Notwithstanding clause 8, should the construction and completion of the Company's factory for the conduct of the Business result in additional costs in excess of outlays originally agreed by the Parties (the **"Cost Overrun"**), the Shareholders shall each contribute *pro rata* according to their existing shareholding proportion, and in exchange for a corresponding number of shares, an amount equivalent to such Cost Overrun.

CALLS ON SHARES

10. The directors of the Company may from time to time make calls upon the Shareholders in respect of any money unpaid on their shares, provided that no call shall exceed the nominal amount of the share, or be payable at less than one (1) month from the last call; and each shareholder shall (subject to receiving at least fourteen (14) days' notice specifying the time or times of payments) pay to the Company at the time or times so specified the amount called on his shares.

11. The joint holders of a share shall be jointly and severally liable to pay all calls in respect thereof.

12. If a sum called in respect of a share is not paid on or before the date appointed for payment thereof, the person from whom the sum is due shall pay interest upon the sum at the rate of five percent per annum from the date appointed for the payment thereof to the

time of the actual payment, but the directors shall be at liberty to waive payment of that interest wholly or in part.

13. The provisions of these regulations as to payment of interest shall apply in the case of nonpayment of any sum which, by the terms of issue of a share, becomes payable at a fixed time, whether on account of the amount of the share or by way of premium, as if the same had become payable by virtue of a call duly made and notified.

14. The directors may make arrangements on the issue of shares for a difference between the holders in the amount of calls to be paid and in the times of payment.

TRANSFER AND TRANSMISSION OF SHARES

15. A shareholder shall not sell, transfer, provide as security or otherwise dispose of the shares to any third party (each a "**Transfer**") without the consent of the other shareholder.

16. A shareholder wishing to Transfer the shares to any third party (the "**Selling Shareholder**") shall provide a written notice of any intended Transfer to any third party of all or any part of the shares then held by such Selling Shareholder (the "**Transferrable Shares**") and the terms and conditions of any such intended Transfer (the "**Terms of Contemplated Transfer**") to the other Shareholder (the "**Purchasing Shareholder**"), prior to such Transfer to third parties. The Purchasing Shareholder, may agree to purchase the Transferrable Shares on the Terms of Contemplated Transfer with a prior written notice to the Selling Shareholder (the "**Purchase Notice**") no later than [thirty (30)] business days from its receipt of the notice of such Transfer (the "Notice Period"). In such case, a share sale and purchase agreement shall be deemed to have been executed on the date of the receipt of the Purchase Notice by the Selling Shareholder. Under such share sale and purchase agreement, the Purchasing Shareholder shall pay the purchase price to the Selling Shareholder no later than [thirty (30)] days from the date of the Purchase Notice (the "**Payment Period**"). If the Purchasing Shareholder does not exercise its right to purchase the Transferrable Shares, which shall be evidenced by its failure to give the Purchase Notice within the Notice Period or to make payment of the purchase price within the Payment Period, the Selling Shareholder may complete the intended Transfer to a third party and shall provide a written notice of the Transfer to the Purchasing Shareholder within [five (5)] business days after the completion of the Transfer to the third party. For the avoidance of doubt, the Selling Shareholder may not Transfer the Transferrable Shares to a third party on terms more favorable than the Terms of Contemplated Transfer. Provided, however, (a) if the Selling Shareholder desires to amend the terms to be more favorable than the notified Terms of Contemplated Transfer; or (b) the Transfer is not fully consummated within ninety (90) days from the lapse of the Notice Period, then the Selling Shareholder shall become subject to the requirements stipulated in this clause again, as if the Transferrable Shares had never before been offered for transfer to the Purchasing Shareholder. Notwithstanding anything contrary herein, the shares shall in no event be Transferred to any person or entity which is subject to US sanctions. Subject to prior written notice to the other shareholder, the rights of the Shareholders under this clause 17 shall not apply to the liens created over the shares (with the prior written consent of the other shareholder) for purposes of securing loans incurred by the Company, if applicable.

17. The instrument of transfer of any share in the Company shall be executed both by the transferor and transferee, and the transferor shall be deemed to remain holder of the share until the name of the transferee is entered in the register of shareholders in respect thereof.

18. Shares in the Company shall be transferred with an instrument in writing substantially similar to the following form, or in any usual or common form which the directors shall approve:

I, ... of ...., in consideration of the sum of kyats..........paid to me by .... of ....(hereafter called "**the said transferee**"), do hereby transfer to the said transferee the share (or shares) numbered.........in the undertaking called [company name] to hold into the said transferee, his executed, administrators and assigns, subject to the several conditions on which I held the same at the time of the execution thereof, and I, the said transferee, do hereby agree to take the said share (or shares) subject to the conditions aforesaid.

As witness our hands the........day of............

19. The directors may decline to register any transfer of any share, whether or not it is a fully paid share, to a person of whom they do not approve, and may also decline to register any transfer of shares on which the Company has a lien. The directors may also suspend the registration of transfers during the fourteen (14) days immediately preceding the ordinary general meeting in each year. The directors may decline to recognize any instrument of transfer unless:

(a) A fee not exceeding twenty kyats is paid to the Company in respect thereof; and
(b) The instrument of transfer is accompanied by the certificate of the shares to which it relates, and such other evidence as the directors may reasonably require to show the right of the transferor to make transfer.

If the directors refuse to register a transfer of any shares, they shall within two months after the date on which the transfer was lodged with the Company send to the transferee and the transferor notice of the refusal.

20. A registered shareholder shall be the only person recognized by the Company as having any title to the share.

21. Any person becoming entitled to a share shall, upon such evidence being produced as may from time to time be required by the Board, have the right to be registered as a shareholder in respect of the share.

22. A person becoming so entitled to a share as above shall be entitled to the same dividends and other advantages to which he would be entitled if he were the registered holder of the share, except that he shall not, before being registered as a shareholder in respect of the share, be entitled in respect of it to exercise any right conferred by Shareholders in relation to meetings of the Company.

FORFEITURE OF SHARES

23. If a shareholder fails to pay any call or installment of a call on the date appointed for payment thereof, the directors, may, at any time thereafter during such time as any part of such call or installment remains unpaid, serve a notice on him requiring payment of so much of the call or installment as is unpaid, together with any interest which may have accrued thereon.

24. The notice shall name a date (not earlier than the expiration of fourteen (14) days from the date of the notice) on or before which the payment required by the notice is to be made, and shall state that, in the event of non-payment at or before the time appointed, the shares in respect of which the call was made may be forfeited.

25. If the requirements of any such notice as aforesaid are not complied with, any share in respect of which the notice has been given may at any time thereafter, before the payment required by the notice has been made, be forfeited by a resolution of the directors to that effect.

26. A forfeited share may be sold or otherwise disposed of on such terms and in such manner as the directors think fit, and at any time before a sale or disposition, the forfeiture may be cancelled on such terms as the directors think fit.

27. A person whose shares have been forfeited shall cease to be a shareholder in respect of the forfeited shares, but shall, notwithstanding, remain liable to pay to the Company all monies which, at the date of forfeiture, were presently payable by him to the Company in respect of the shares, but his liability shall cease if and when the Company received payments in full of the nominal amount of the shares.

28. A duly verified declaration in writing that the declarant is a director of the Company, and that a share in the Company has been duly forfeited on the date stated in the declaration, shall be conclusive evidence of the facts therein stated as against all persons claiming to be entitled to the share, and that declaration, and the receipt of the Company for the consideration, if any, given for the share on the sale or disposition thereof, shall constitute a good title to the share and the person to whom the share is so or disposed of share be registered as the holder of the share and shall not be bound to see to the application of the purchase money (if any), nor shall his title to the share be affected by irregularity or invalidity in the proceedings in reference to the forfeiture, sale or disposal of the share.

29. The provisions of these regulations as to forfeiture shall apply in the case of non-payment of any such which, by the terms of issue of a share, becomes payable at a fixed time, whether on account of the amount of the share or by way of premium, as if the same had been payable by virtue of a call duly made and notified.

ALTERATION OF CAPITAL

30. The directors may, with the sanction of the Company in a general meeting of Shareholders (the "**Shareholders' Meeting**"), by a special resolution increase or decrease the authorized capital by such sum, to be divided into shares of such amount, as the resolution shall prescribe.

31. Subject to any direction to the contrary that may be given by the resolution sanctioning the increase of share capital all new shares shall, before the issue, be offered to such

persons as at the date of the offer are entitled to receive notices from the Company of Shareholders' Meetings in proportion, as nearly as the circumstances admit, to the amount of the existing shares to which they are entitled. The offer shall be made by notice specifying the numbers of shares offered, and limiting a time within which the offer will be deemed to be declined, if not accepted.

32. The new shares shall be subject to the same provisions with reference to the payment of calls, lien, transfer, transmission, forfeiture and otherwise as the shares in the original share capital.

GENERAL MEETINGS

33. The first Shareholders' Meeting shall be held within eighteen (18) months from the date of its incorporation and thereafter at least once in every calendar year at such time not more than fifteen (15) months after the holding of the last preceding Shareholders' Meeting. An extraordinary Shareholders' Meeting may be convened at any time and place in compliance with a resolution of the Company's Board.

34. The written notice of each Shareholders' Meeting shall state the date, time place of the meeting and the purpose for which the meeting has been called. The written notice shall be dispatched to all Shareholders at least fourteen (14) days prior to the date set for such meeting, excluding the day on which the notice is served but including the day on which the notice is given.

35. Any Shareholders entitled to vote at the Shareholders' Meeting shall have the right to vote by proxy. The proxy need not to be a shareholder of the Company. An instrument appointing a proxy may be in the following form, or in any other form which the directors shall approve:

> "To : "**HIGHLAND CEMENT INTERNATIONAL CO.,LTD.**"
>
> "I [ ] of [ ] being a shareholder of the above named Company hereby appoint [ ] of [ ] as my proxy to vote for me and on my behalf at the (ordinary or extraordinary, as the case may be) general meeting of the Company to be held on the [ ] day of [ ] and at any adjournment thereof." signed this [ ] day of [ ].

36. At the Shareholders' Meeting, each share shall entitle the holder thereof to one (1) vote and all actions and resolutions of the Shareholders shall be adopted either by affirmative votes of a majority of the shares represented at the meeting or the affirmative votes of three fourths (3/4) of the shares represented at the meeting respectively, in accordance with clauses 38 (Ordinary Resolution) or clause 39 (Special Resolution) below.

37. A quorum for Shareholders' Meeting shall be two (2) Shareholders or their duly authorized representatives or proxies representing more than 50% of the total issued and outstanding shares present throughout the meeting. If a quorum is not present within two (2) hours from the time appointed for the meeting, the meeting shall stand adjourned and the Chairman shall call a new meeting and provide written notice to all Shareholders of such new meeting. The new meeting shall be held no sooner than three (3) days, nor later than fifteen (15) days following the date fixed for the initial meeting. If a quorum is not present within two (2) hours from the time appointed for the new meeting, the quorum for

the new meeting shall be one (1) shareholder who must be present in person or by proxy, attorney or representative.

38. Except for the matters set forth in clause 39(Special Resolution) below, below, any and all business and matters of the Company to be resolved at Shareholders' Meeting, including those matters set forth below, shall be adopted by the affirmative votes of a majority of the shares represented at Shareholders' Meeting (the "**Ordinary Resolution**").

    (a) declaration of dividends, following a recommendation in the form of a resolution approved by the Board;
    (b) election of directors and other officers; and
    (c) decision of the remuneration of the auditors.

39. The following matters shall be adopted by the affirmative votes of three fourths (3/4) of the shares represented at Shareholders' Meeting (the "**Special Resolution**").

    (a) amendment of the Articles;
    (b) increase or decrease of authorized capital;
    (c) deliberation and approval of the accounts, balance sheets and the annual report of the directors and auditors;
    (d) approval of the Company's business plan or of any material update, amendment, modification or revision of its business plan, as recommended by the Board in accordance with clause 54(b);
    (e) change of the name of the Company;
    (f) any changes in the number of directors of the Company or the manner of appointment, dismissal or remuneration of such directors; and
    (g) voluntary winding up, insolvency, liquidation or dissolution of the Company.

40. All other matters relating to the Shareholders' Meeting not stipulated in clause 38 and clause 39 above shall be conducted in accordance with the Myanmar Companies Act and the Articles.

41. The Chairman shall preside as chairman at every Shareholders' Meeting. If the Chairman is not present at any Shareholders' Meeting, the directors present at such meeting may appoint any one of the Shareholders to act as Chairman for the purpose of the meeting, unless the Chairman has designated another shareholder to perform his responsibilities on a temporary basis. In case of a deadlock, the Chairman shall have a casting vote.

42. All proxies shall have one vote in respect of each share held by the shareholder he represents. At any Shareholders' Meeting, a resolution put to the vote of the meeting shall be decided on a show of hands, unless a poll is demanded.

THE BOARD

43. The Board shall initially consist of the five (5) directors to be respectively nominated by PARTY A and PARTY B as follows:

- PARTY A	:	3 Directors
- PARTY B	:	2 Directors

44. The first directors shall be appointed in writing by the subscribers to the Memorandum of Association of the Company and;

(a) Directors shall be elected at the Shareholders' Meeting. **PARTY A** and **PARTY B** shall vote to give effect to the nomination of directors as set forth in clause 43.
(b) **PARTY A** and **PARTY B** shall each be entitled to replace the directors of their respective nomination at any time they deem necessary.

45. (a) The term of the directors including the Chairman shall be three (3) years. However, the term of the directors elected to replace the incumbent director shall be the remainder of the term of his predecessor.

(b) Any director can be re-elected.

46. A Director shall not be required to hold any shares in the Company in order to qualify him for office.

47. PARTY A shall be entitled to, in accordance with the Articles, appoint the Chairman with a term of three (3) years from the date of his/her appointment, and at any time replace the Chairman. If the Chairman is not present at any meeting of the Board (the "**Board Meeting**"), the Directors present at such meeting may appoint any one of their members to act as Chairman for the purpose of the meeting, unless the Chairman has designated another Director to perform his responsibilities on a temporary basis. The Chairman shall be entitled to a casting vote at the Board Meeting.

PROCEEDINGS OF BOARD MEETINGS

48. The Chairman may at any time summon a Board Meeting. Unless otherwise agreed by the Board, the Board Meeting shall be held [at least once every quarter] and [seven (7)] days' prior written notice shall be given to each of the Directors for the Board Meeting, at the address notified from time to time by each Director to the Chairman. Each such notice shall contain, *inter alia*, an agenda specifying in reasonable detail the matters to be discussed at the relevant meeting and shall be accompanied by any relevant documents and information for discussion at such meeting and, shall be sent by courier or by fax. Provided, however, the resolutions of any Board Meeting, however called and noticed, wherever held, shall be as valid as though they had been passed at a Board Meeting duly held after regular call and notice, if a quorum be present and each Director signs a written waiver of notice or a consent to the holding of the Board Meeting or an approval of the minutes thereof.

49. Any one or more members of the Board may participate in a Board Meeting by means of teleconference, video-conference or through any other similar technologies and/or equipment allowing all persons participating in such meeting to hear each other at the same time. Participation by such means shall constitute presence in person at such meeting.

50. The majority of Directors, who may be present in person or by their alternates present throughout the meeting, shall constitute a quorum for a Board Meeting.

51. A resolution in writing signed or approved by letter, cable, telex, or facsimile message by all of the Directors shall be as effective as a resolution passed at Board Meetings duly convened and held. Such resolution may consist of several documents in like form each signed or approved as aforesaid by one or more of the Directors.

RESOLUTIONS OF THE BOARD

52. At the Board Meetings, each Director has one (1) vote and any Director absent from such meeting may appoint any person to act as his/her proxy or alternate at the meeting. The Board Meeting shall make decisions by passing resolutions and a resolution is passed if a simple majority votes are cast for a resolution, unless otherwise required by the Applicable Laws or Articles.

53. In urgent case, any resolution of the Board Meeting can be adopted without holding a meeting subject to prior unanimous consent of all directors. A resolution in writing signed by all the directors shall be as valid as if it had been passed at a meeting of the Board duly convened and held. Such signed resolutions shall be inserted in the minutes of the Board Meetings.

54. Subject to Shareholders' approval to the extent required by the Applicable Laws, the Board shall be authorized to discuss and resolve the overall management and control of the business and affairs of the Company including, but not limited to:

(a) recommendation, for the approval of the Shareholders, declaration of dividends;
(b) recommendation, for the approval of the Shareholders in accordance with clause 39(d), of the Company's business plan or of any material update, amendment, modification or revision of its business plan;
(c) issuance of equity securities or other securities of the Company or change in the capital structure of the Company, beyond the initial subscribed capital;
(d) entry into any agreement, arrangement or transaction by the Company with a shareholder;
(e) approval of company's governance structure; provided that the first governance structure of the Company and any substantial amendment or modification thereof will require the approval of both Parties;
(f) provision of any loan or any guarantee by the Company, when the amount of the loan or guarantee is more than One Million US Dollars (USD 1,000,000); provided, however, that if the cumulative amount of loan or guarantee for a fiscal year exceeds 30% of the asset amount as of the end of the immediately preceding fiscal year, both Parties' approval is required;
(g) any purchase or disposal of the Company's asset exceeding USD one (1) million; provided, however, that if (i) the cumulative amount of such purchase or disposal of the Company's asset for a fiscal year exceeds 30% of the asset amount of the Company as of the end of the immediately preceding fiscal year and/or (ii) the asset of such purchase or disposal is essential to the Business, both Parties' approval is required;
(h) execution, amendment, waiver or waiver of rights to contracts to which the Company is a party;
(i) delegation of Board's powers and authorities to third parties or other committees;
(j) commencement, defense, settlement of arbitration and law suits;
(k) proposal, for shareholder's approval in accordance with clause 39(c) of accounts,

balance sheets and the annual report of the directors and auditors,

(l) appointment or dismissal of auditor, provided however that, if the appointment or dismissal involves an auditor that is not among PriceWaterhouseCoopers, Deloitte, Ernst&Young or KPMG, then the confirmation and approval of both Parties shall be required; and

(m) other matters requiring board resolution by applicable Myanmar Companies Act.

55. All resolutions and proceedings of the Board Meeting shall be recorded in the minutes in English which shall bear the names and signatures of directors present at the Board Meeting.

MANAGEMENT

56. The Managing Director shall be elected among the Directors by the Board upon the nomination of PARTY A, and serve a term of three (3) years from the date of his/her appointment. The Managing Director shall carry out the role of the chief executive officer and the official representative of the Company and have overall responsibilities over management of the Company. Except for the matters required by the Myanmar Companies Act or clause 38 and clause 39 herein to be decided by resolution of Shareholders' Meeting or clause 55 herein to be decided by resolution of Board Meeting, the Managing Director shall have the power to decide upon all matters related to the Business, including the appointment of the Company's chief financial officer (which may be simultaneously held by the Managing Director), chief operating officer, chief production officer and other executive managing officers of the Company (excluding the Deputy Managing Director).

57. Upon the expiration of the term of office for the Managing Director, PARTY A shall make the nomination or re-nomination for office of the Managing Director, and the Board shall appoint such persons nominated by PARTY A. Notwithstanding the above paragraph, PARTY A may request the Board to replace or remove the Managing Director of its nomination, at any time, if deemed necessary in its reasonable opinion.

58. The Deputy Managing Director shall be elected among the Directors by the Board upon the nomination of PARTY B, and serve a term of three (3) years from the date of his/her appointment.

59. Upon the expiration of the term of office for the Managing Director or Deputy Managing Director (collectively, "**Management Directors**"), the Party nominating any Management Directors shall make the nomination or re-nomination for office of such Management Director, and the Board shall appoint such persons nominated by relevant Party. Notwithstanding the above paragraph, either Party may request the Board to replace or remove the Management Directors of its nomination, at any time, if deemed necessary in its sole discretion. The Parties shall cause the Directors of its nomination to consent to such request for replacement or removal of the Management Director.

60. The Secretary shall be appointed by the Board and serve a term of three (3) years from the date of his/her appointment. The Secretary shall perform such duties as may be assigned by the Board including, but without limitation, maintaining the corporate books and records of the Company, and assisting the Chairman, the Managing Director or any

other Director in issuing notices for convening the Board Meetings and the Shareholders' Meetings.

61. All cheques, promissory notes, drafts, bills of exchange and other negotiable or transferable instruments and all receipts for money paid to the Company shall be signed drawn, accepted, endorsed, or otherwise executed, as the case may be, by the Managing Director or the person designated in writing by the Managing Director.

SEAL

62. The seal of the Company shall not be affixed to any instrument except by the authority of the Managing Director or the person designated in writing by the Managing Director.

DIVIDENDS AND RESERVE

63. The Board shall recommend the Company to declare and distribute by way of dividend its net available profits of each fiscal year to its Shareholders in proportion to their respective shareholding ratio. The "net available profits" of the Company for the purpose of this clause 63 means the amount of net profits of the Company (as shown in the audited accounts of the Company for such fiscal year) after deduction of (i) income tax and other taxes payable, and (ii) all provisions or reserves as required under the Applicable Laws.

64. The Shareholders shall cause the Board to propose the declaration and distribution of dividends for each fiscal year if there is any net available profit and approve such proposal at the Shareholders' Meetings.

65. If dividends are paid in cash, such dividends shall be paid by the Company not later than sixty (60) days after the declaration and shall be remitted at the Company's expense to such bank accounts as the Shareholders may designate from time to time.

66. No dividend shall bear interest against the Company.

CAPITALIZATION OF PROFITS AND RESERVES

67. The Company may, by special resolution of the Shareholders' Meeting, resolve that it is desirable to capitalize any sum standing to the credit of any of the reserve accounts of the Company, or any sum standing to the credit of the profit and loss account or otherwise available for distribution.

68. Whenever such a resolution as aforesaid shall have been passed, the Board shall make all appropriations and applications of the sum resolved to be capitalized thereby and do all allotments and issues of fully paid shares together with all relevant actions required to give effect thereto.

ACCOUNTS AND AUDITING

69. The Company shall keep true and accurate books and records of accounts according to Myanmar Financial Reporting Standard in both Myanmar and English language in accordance with the international financial reporting standards and shall reflect the financial position of the Company with utmost accuracy.

70. The operating currency of the Company shall be dominated in Myanmar Kyats.

71. The Parties agree to cause the books and records of accounts of the Company to be audited by an external auditor of the Company (the "**Auditor**"). The Auditor shall be appointed by a resolution at the Shareholders' Meeting in accordance with Section 144 of the Myanmar Companies Act. At the end of each financial year during the term of this Agreement, such Auditor shall provide the Board with a financial report in the English language prepared in accordance with the international financial reporting standards.

72. The fiscal year of the Company shall commence on April 1 of each calendar year and end on March 31 of the immediately following calendar year.

73. As and when necessary, PARTY A and/or PARTY B may conduct an internal audit of the Company at its own expense and report its finding directly to the Board.

74. The Managing Director shall keep the books of accounts at the registered office or at such other place within Myanmar as the Managing Director thinks fit and shall be open to inspection by directors during business hours.

75. The Managing Director shall prepare and submit, with the Board's approval therefore, financial statements and annual report to the Auditor at least six (6) weeks prior to the date of the Shareholders' Meeting.

76. The Managing Director shall submit the annual report and financial statements such as profit and loss account, balance sheets with the proposal regarding the disposal of the profit and report as may be necessary and obtain approval for financial statements from the ordinary Shareholders' Meeting. A copy of the balance sheet and the annual report shall, seven (7) days prior to the Meeting, be sent to the persons entitled to receive notices of the Shareholders' Meeting in the manner in which notices are to be given in clause 77.

NOTICES

77. Notices and other communication given pursuant to the provisions of these Articles shall be given by e-mail post (airmail), telephone, telex, facsimile, cable message with postage or transmission charges fully prepaid to the addressee at the address last furnished by him or known to the Company.

WINDING-UP

78. The Company shall be dissolved and liquidated in the event of the occurrence of any of the following:

   (a) if Parties mutually agree to dissolve the Company;

   (b) expropriation or requisition by a Myanmar Authority of all or substantially all of the assets of the Company;

   (c) if the competent court of Myanmar makes an official decision to dissolve the Company; or

(d) inability to continue operations of the Company by reason of operation of the Applicable Laws of Myanmar.

79. The procedures of the liquidation including the appointment, duty, authority and work procedures of liquidator shall be in accordance with Myanmar Companies Act.

80. In the event the Company is dissolved or liquidated pursuant to this clause 78 and clause 79, the remaining assets of the Company after the deduction of all indebtedness and other liabilities (including, without limitation the liquidation expenses and remunerations) shall be distributed to each of the Shareholders in proportion to its shareholding ratio in the Company.

We, the several persons, whose names, nationalities, addresses and descriptions are subscribed below, are desirous of being formed into a Company in pursuance of this Articles of Association, and we respectively agree to take the number of shares in the Capital of the Company set opposite our respective names.

Sr. No.	Name, Address and Occupation of Subscribers	Nationality & N.R.C No	Number of shares taken	Signatures
1	LG International Corporation (Represented By) Mr. Hoon Jae Lee 1013-dong 1005-ho, Taegang Apt., Gongneung 2-dong, Nowon-gu, Seoul, Korea. (Businessman)	Incorporated In Korea Korean P.P. No. M74326842	51%	
	Mr. Jin Ho Park 104-1102(Chunggu Joonggye-dong Apt, Joongye-dong), Joonggye-ro 184, Nowon-gu, Seoul, Korea. (Businessman)	Korean P.P. No. M16817324		Park
	Mr.Kwang Ryun Song 101-dong 301-ho, Hakdong-ro 409, Gangnam-gu, Seoul, Korea. (Businessman)	Korean P.P. No. M78146575		Song

Yangon : : Dated Day of , 2015.

It is hereby certified that the persons mentioned above put their signature in my presence.

DAW ... WIN YU
B.C... C.P.A
...TIFIED P... ACCOUNTANT
AUDITOR ... ONSULTANT

We, the several persons, whose names, nationalities, addresses and descriptions are subscribed below, are desirous of being formed into a Company in pursuance of this Articles of Association, and we respectively agree to take the number of shares in the Capital of the Company set opposite our respective names.

Sr. No.	Name, Address and Occupation of Subscribers	Nationality & N.R.C No	Number of shares taken	Signatures
2	Blue Diamond Cement Co.,Ltd (Represented By) U Kyaw Soe Win No.33/D, Yadanar Street, 7th Quarter, Mayangone Township, Yangon, Myanmar. (Businessman)	Incorporated In Myanmar Myanmar 12/ Ma Ya Ka (Naing)125421	49%	
	Daw Khaing Mu Mu Building No.O, No.(4) Quarter, No.(8) Shwe Myint Zu Street, Kamayut Township, Yangon, Myanmar. (Businesswoman)	Myanmar 8/ Ma Ka Na (Naing)010989		

Yangon : : Dated Day of , 2015.

It is hereby certified that the persons mentioned above put their signature in my presence.

DAW TIN WIN YU
B.Com, A.A., C.P.A
CERTIFIED PUBLIC ACCOUNTANT
AUDITOR & CONSULTANT